

Accident Compensation Act 2001 • Income Tax Act 2007 • Tax Administration Act 1994

IR3 2021

1 April 2020 to 31 March 2021

	1 /\pm 2020 to 31 /\text{March 2021}
•	You can complete your return in myIR. To see if you need to complete this return go to ird.govt.nz/end-of-year-tax The 2021 IR3 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides
1	If your IRD number is not shown above, print it in Box 1. (8 digit numbers start in the second Box 1 2 3 4 5 6 7 8)
2	If your correct name is not shown above, print it in full in Box 2. 2 Mr Mrs Miss Ms
	Put first names above and surname below
3	If your correct postal address is not shown above, print the full address in Box 3. Do not print your tax preparers address here. See the guide for further details.
	Put street address or PO Box number above and suburb, Box lobby or RD and town or city below
4	If your correct street address is not shown below, print it in full in Box 4.
	Put street address above and suburb, city, RD or region below
5	If your correct date of birth is not shown below, print it in Box 5. Day Month Year
6	If your business industry classification (BIC) code is not shown below or has changed, print it in Box 6. For more information about BIC codes, go to businessdescription.co.nz
7	If your correct daytime phone number is not shown below, print it in Box 7. Prefix Phone number
8	If your correct bank account number is not shown below, print it in Box 8. See the guide for further details. Bank Branch Account number Suffix
9	Adjustments to your income - student loan and Working for Families Tax Credits customers Check the income list on our website ird.govt.nz/adjust-income to see if you need to make any adjustments. If you have already told us your end of year adjustments, you do not need to do anything further. If you do have adjustments to make, tick Box 9A, complete an Adjust your income - IR215 form and send it in with your return. See the guide for further details.
10	You may be a non-resident of New Zealand for tax purposes and may need to complete an IR3NR return instead. See the guide for further details.

Inc	Income Note: If any total is a loss, put a minus sign in the last Box provided.							
11	11 Did you receive family tax credit from Work and Income ? Do not include any payments from Inland Revenue. See the guide for further details.							
	No Go to Question 11A	Yes E	Enter the amount from ye	our Summary of Income below.				
			Ţ	otal family tax credit from Work and Income				
				11 \$, , , , , , , , , , , , , , , , , ,				
11A	Did you receive income with tax de	ducted as sho	wn on vour Summary of	Income? See the guide for further details.				
'''	No Go to Question 12			your Summary of Income to the Boxes below.				
	Total PAYE deducted			otal gross income				
	11A \$, .		11B \$				
	ACC earners' levy			otal income not liable for ACC earners' levy				
	11D \$, .		1c) \$, ,				
	Total tax deducted			ee the guide for a list of income not liable for ACC arners' levy (for example NZ Super, income-tested				
	11E \$,	, .		enefits and student allowances).				
12	Did you receive income from schedu	ılar payments	, as shown on your Sumn	nary of Income? See the guide for further details.				
	No Go to Question 13			ent totals from your Summary of Income to Boxes 12A and 12B				
			oelow. Enter any expenses B ox 29)	related to schedular payments in Box 12C (do not include at				
	Total tax deducted		,					
	12A \$,	,						
		Total gross pay	yments					
			ed to schedular payments (do not include expenses claimed here at Box 29)				
		12C \$						
			, ,	let schedular payments (Subtract Box 12C from Box 12B)				
				\$				
13	Did you have any New Zealand into	rost paid or sw	aditad ta yau? Includa an	y interest from partnerships, look-through companies and/or				
13	trusts. Keep your interest statements	y interest from partnerships, look-through companies and/or						
	No Go to Question 14	Yes I	Print the totals here. See	the guide for further details.				
	Total RWT			otal gross interest				
	13A	, .		\$, , ,				
	If any of your interest was received fr company, trust and/or estate, tick 13		nip, look-through	3C)				
14	Did you have any New Zealand divid	dends paid or	credited to you or did yo	u receive shares instead of dividends? Include any dividends				
	from partnerships, look-through con							
	No Go to Question 15	Yes F	Print the totals here. See	the guide for further details.				
	Total dividend imputation credits							
	Total dividend RWT credits	, .	Т	otal gross dividends				
	14A \$			CR ¢				
	If any of your dividends were receive	,	pership look-through	, , , , , , , , , , , , , , , , , , , ,				
	company, trust and/or estate, tick 14		icisiiip, look tiilougii	4C 				
15	Did you receive any taxable Māori a	uthority distri	butions? Keep your distr	ibution statements.				
	No Go to Question 16	Yes [Print the totals here. See	the guide for further details.				
	Total Māori authority credits		Т	otal Māori authority distributions				
	15A \$,	, .		\$, , .				
16	Did you receive any New 7ealand es	tate or trust i	ncome? Exclude interest	dividends and distributions shown at Questions 13, 14, or 15,				
	as appropriate.							
	No Go to Question 17	Yes F		the guide for further details.				
	Total tax paid by trustees			otal estate or trust income (excluding amount in Box 16C)				
	16A) \$, .		otal taxable distributions from non-complying trusts				
				16C \$				
				· , , , , , , , , , , , , , , , , , , ,				

17	Did you receive any overseas income ? Attach proof of overseas tax paid and a letter detailing any overseas losses to the return.
	No Go to Question 18 Yes Print the totals here. See the guide for further details.
	Total overseas tax paid Total overseas income
	17A \$, , , , , , , , , , , , , , , , , ,
	If your total overseas income includes a withdrawal and/or transfer from a foreign superannuation scheme, see the guide and tick Box 17C if applicable.
18	Did you receive any partnership income? Exclude any income/losses shown at Questions 13, 14, 15, 17, 22, 23, 25, or 27 as appropriate.
	No Go to Question 19 Yes Print the totals here. See the guide for further details.
	Total partnership tax credits Total active partnership income
	18A \$, , , , , , , , , , , , , , , , , ,
19	Did you receive any look-through company (LTC) income? Exclude any income/loss shown at Questions 13, 14, 15, 17, 22, 23, 25 and 27.
	No Go to Question 20 Yes Print the totals here. See the guide for further details. Total LTC tax credits 19A \$
	Total active LTC income - if this amount is a loss, put a minus sign in the last Box.
	19B \$, ,
	Non-allowable deductions this year
	19C \$, , , , , , , , , ,
	Prior years' non-allowable deductions claimed this year
	Adjusted LTC income
	Either add Boxes 19B and 19C or subtract Box 19D from 19B. Print your answer in Box 19E. 19E \$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
20	Did you receive a shareholder-employee salary with no tax deducted?
	No Go to Question 21 Yes Print the totals here. See the guide for further details.
	Total shareholder-employee salary
	If you did not receive a shareholder-employee salary but may in the
	future, tick Box 20A.
	Shareholder AIM tax credit 20B \$, , , ,
	If you qualify for WfFTC, and you are a major shareholder working full-time without pay for your close company which earns gross income, see the guide and tick Box 20C if it applies to you.
21	Tax credit and income subtotal Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A, 19A and 20B. Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C,
	Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A, 19A and 20B. Print the total in Box 21A. Tax credit subtotal Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B, 19E and 20. Print the total in Box 21B. Income subtotal
	21A \$, , , , , , , , , , , , , , , , , ,
22	Did you receive any income or incur any expenditure from residential property?
	No Go to Question 23. Yes Print the totals below. See the guide for further details.
	Select which method you are using (tick one) Portfolio Individual Combination
	Total residential income Residential rental deductions
	22A \$ 22B \$
	Excess residential rental deductions brought forward Residential rental deductions claimed this year
	22C \$ 22D \$
	Net residential income - if a loss, put a minus sign in the last Box Excess residential rental deductions carried forward
	22E \$, , , , , , , , , , , , , , , , , ,
23	Did you receive any other rents ? Do not include any income already shown at Question 22.
23	No Go to Question 24 Yes Print the totals here. See the guide for further details.
	Net rents
	23 🕽 💲

24	Did you receive income from self-employment? Do not include any income from your Summary of Income here.
	No Go to Question 25 Yes Print the totals here. See the guide for further details. Self-employed net income
	24 🕨 \$
25	Did you receive any income from taxable property sales/disposals not already included elsewhere in the return? (Do not include any bright-line loss)
	No Go to Question 26 Yes Print details here. See the guide for further details.
	Residential land withholding tax (RLWT) credit Profit/loss from sale of property - if a loss, put a minus sign in the last Box
	25A \$, , , , , , , , , , , , , , , , , ,
26	Did you receive any government subsidy ? Do not include subsidy amounts here which have been included in the gross earnings or schedular payments section of your IR3 return.
	No Go to Question 27 Yes Print the details here. See the guide for further details. Total government subsidy 26 \$ \$, , , ,
27	Did you receive any other income ? No Go to Question 28 Yes Print the totals here. See the guide for further details.
	Total other net income
	27 🕽 \$
	Put name of payer above , and type of income below
28	Total income Total income
	Add Boxes 21B, 22E, 23, 24, 25B, 26 and 27. Print your answer in Box 28. 28 \$
29	Are you claiming other expenses against your income? Note : If you've claimed expenses somewhere else in this return, do not show them here .
	No Go to Question 30 Yes Print the totals here. See the guide for further details.
	If you paid someone to complete your return, print that person's name in the panel below. Total other expenses claimed
	29 🗦 💲
	Put first names above , and surname below
30	Income after expenses Income after expenses
	Subtract Box 29 from Box 28. Print your answer in Box 30. Use this amount to work out your tax credits.
31	Are you claiming net losses brought forward?
	No Go to Question 32 Yes Print the net loss amounts in Boxes 31A and 31B. See the guide for further details.
	Amount brought forward Amount claimed this year - 31B \$, , ,
32	Your taxable income Taxable income
	Subtract Box 31B from Box 30. Print your answer in Box 32.
33	Are you carrying a loss back?
	No Go to Question 34 Yes Print the loss carry back in Box 33. See the guide for further details.
	Amount of loss carry back
	33 🕨 \$
Та	X credits Claim a tax credit for donations on the Tax credit claim form - IR526. Do not send in donation receipts with this IR3 return. See the guide for further details.
34	If your income at Question 30 is between \$24,000 and \$48,000 , you may be able to claim the independent earner tax credit (IETC). See our website at ird.govt.nz/IETC or refer to the guide to see if you're eligible and calculate your IETC.
34A	Are you eligible for this tax credit? To have the IETC included in your assessment you must tick "Yes" below.
	Yes No Go to Question 35

34B	If you received excluded overseas income , complete the dates you received this below.										
	Start End										
	Day Month Year Day	y Month Year									
	Print the number of qualifying months here. 34C										
	Print your tax credit here.	\$.									
35	Do you have excess imputation credits brought forward?										
	No Go to Question 36 Yes Print the total here. See the gui	ide for further details.									
	35	\$, , ,									
Portfolio Investment Entity calculation											
36	Did you receive any Portfolio Investment Entity (PIE) income?										
	No Go to Question 37 Yes Print the totals here. See the gr	uide for further details.									
	Total PIE deductions Total P	PIE Income/Loss									
	36A) \$, , , , , , , , , , , , , , , , , ,	\$, , , , , , , , , , , , , , , , , , ,									
	Use the PIE worksheet in the guide work out your PIE calculation	culation outcome \$\\\\$\$									
	outcome. Transfer Box 5 of the worksheet to Box 36C.	, , , , , , , , , , , , , , , , , , , ,									
Tax	ıx calculation										
37	Use the tax calculation worksheet in the guide to work out the amount of tax to \ensuremath{T}	p pay or amount to be refunded. ax on taxable income									
	Transfer the tax on taxable income from Box 2 of the worksheet to Box 37.	37 🕨 \$									
	R	Residual income tax									
	Transfer the residual income tax from Box 14 of the worksheet to Box 37A.	\$, , , , , , , , , , , , , , , , , , ,									
		(Tick one) Credit Debit									
		ax calculation result									
	Transfer the tax calculation result from Box 16 of the worksheet to Box 37B.	\$, , , , , , , , , , , , , , , , , , ,									
		(Tick one) Credit Debit									
38	Are you entitled to claim an early payment discount ? See the guide for further details.	38 Yes No									
Rej	efunds and/or transfers										
Note You o	re: If you, your partner, or ex-partner, received any Working for Families Tax Credits du can check and update your Working for Families details in myIR.	ıring the year, this is not your final refund or tax to pay.									
39	Getting a refund - how do you want it paid?										
	Copy your refund from Box 37B to Box 39. Do you want your refund transferred:	39 \$, , .									
	to 2022 provisional tax? Print the amount in Box 39A.	39A \$									
	to this year's student loan? Print the amount in Box 39B.	39B \$									
	to someone else's income tax account?										
	Are you "associated"? See the guide for further details.	Yes No									
		Their IRD number									
		39D									
	Year ended 31 March Amount	39E \$									
	to someone else's 2021 student loan? Are you "associated"? See the guide for further details.	Yes No									
	Name of taxpayer receiving your refund	Their IRD number									
		39G									
	Amount 3	39H) \$									
	Other - If you want your:										
	 refund transferred to another tax type, or overpaid 2022 provisional tax transferred to pay your 2021 residual income tax debt 										
	staple a note to the top of the front page of this return.										

Subtract Boxes 39A, 39B, 39E and 39H from Box 39. Print your answer in Box 39I.							
The fastest and safest way to receive your refund is by direct credit to your bank account. Check the correct bank account is preprinted at Question 8. If your bank account is not preprinted, include it at Question 8.							
2022 provisional tax							
 40 Is the amount in Box 37A a debit of more than \$5,000? No Go to Question 41 Yes You may have to pay 2022 provisional tax. See the guide, then print the details below. Print the option used (S, E or R) in Box 40A. Print your 2022 provisional tax payment in Box 40B. 40B \$ \$)						
Did you at any time during the income year hold rights in a foreign company, unit trust, superannuation scheme or life insurance policy for which disclosure is required? No Go to Question 42 Yes See the guide for further details.							
Is this return for a part-year? 42 No Go to Question 43 Yes Refer to the guide. If "Yes", tick the situation below that applies to you. 42A You arrived in (or returned to) New Zealand and you're now a tax resident You left New Zealand permanently (for more than 325 days) You're a student loan borrower and you've left New Zealand for 184 days or more You were declared bankrupt This return is for a deceased person to the date of their death Your balance date changed during the year. Print the start and end dates the return is for in the spaces provided. Day Month Year Day Month Ye							
Notice of assessment and declaration							
Refer to the guide, then read and sign the following: The information in this return is true and correct and represents my assessment for the year ended 31 March 2021 as required under the Tax Administration Act 1994. It is also a correct statement of my earnings for the purposes of the Accident Compensation Act 2001. Signature / Date							
Make a copy of this return for your own records. There are penalties for not completing a tax return or for filing a false return. See the guide for further details.							
 What to do next Attach your summary of income and/or Working for Families Tax Credits form to your return if you've made any changes on them. Print your name and IRD number on all other papers attached to your return. Send us your return by 7 July 2021, unless you have an extension of time or a non-standard balance date. Send your completed return to the address shown below. Keep a copy for your records. If you have tax to pay, you need to pay it by 7 February 2022 to avoid any penalties (if you have a tax agent, see the guide for further details). You can pay earlier if you want to. If you want to pay now, you can make payments: electronically, through your bank - we recommend you pay electronically using the "pay tax" function provided by most New Zealand banks, or by credit card online through our website. 							
Privacy To find out what may happen to the information you provide on this form, see the guide for further details.							
Accident Compensation Act 2001 Refer to the guide to understand how the information you provide on this form will be used for ACC purposes.							
Send this form to: Inland Revenue , PO Box 39090, Wellington Mail Centre, Lower Hutt, 5045 Keep a copy for your records.							
OFFICE USE ONLY 45 Correspondence indicator Accounts Included? Yes No							