



Name

Address

IR 3 2013

1 April 2012 to 31 March 2013

- You can file this return online at www.ird.govt.nz
- Please see pages 5 and 6 in the guide to see if you need to complete this return.

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.



Mr Mrs Miss Ms

Please put first names **above** and surname **below**

3 If your correct **postal** address is **not** shown above, print the full address in Box 3.
Don't print your tax agent's address here. See page 7 in the guide.



Please 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.



Please 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.



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.



Bank Branch Account number Suffix

For more information about direct crediting, see page 8 in the guide.

9 **Working for Families Tax Credits customers (WffTC) – adjustments to your family income**

Please check the enclosed *Adjusting your income for Working for Families Tax Credits (IR 215)* form. If you have any adjustments to make and have not told us about them please tick 9A and complete the enclosed IR 215 form. If you have told us about your adjustments, you don't need to complete an IR 215 form.

Note: If you're not already registered for WffTC and think you may be entitled to it, see page 8 in the guide.



10 You may be a non-resident of New Zealand for tax purposes and may need to complete an IR 3NR return instead. See page 9 in the guide.

Income

Note: If any total is a loss, put a minus sign in the last box provided.

11 Did you receive **family tax credit** from **Work and Income**? Don't include any payments from Inland Revenue.

No Go to Question 11A Yes Enter the amount from your summary of earnings below.

Total family tax credit from Work and Income

11 ▶ \$, , , , .

11A Did you receive **income with tax deducted**, as shown on your summary of earnings? See page 11 in the guide.

No Go to Question 12 Yes Copy the amounts from your summary of earnings to the boxes below.

Total PAYE deducted

11A ▶ \$, , , , .

ACC earners' levy

11D ▶ \$, , , , .

Total tax deducted

11E ▶ \$, , , , .

Total gross income

11B ▶ \$, , , , .

Total **income not liable** for ACC earners' levy

11C ▶ \$, , , , .

See page 13 in the guide for a list of income not liable for ACC earners' levy (eg, NZ Super, income-tested benefits, student allowances).

12 Did you receive income from **schedular payments**, as shown on your summary of earnings? See page 14 in the guide.

No Go to Question 13 Yes Copy the schedular payment totals from your summary of earnings to Boxes 12A and 12B below. Enter any expenses related to schedular payments in Box 12C.

Total tax deducted

12A ▶ \$, , , , .

Total gross payments

12B ▶ \$, , , , .

Expenses related to schedular payments

12C ▶ \$, , , , .

Net schedular payments

12D ▶ \$, , , , .

13 Did you have any **New Zealand interest** paid or credited to you? Include any interest from partnerships, look-through companies and/or trusts. Keep your interest statements or certificates.

No Go to Question 14 Yes See page 15 in the guide. Print the totals here.

Total RWT

13A ▶ \$, , , , .

Total gross interest

13B ▶ \$, , , , .

If any of your interest was received from a partnership, look-through company, trust and/or estate, please tick 13C.

13C ▶

14 Did you have any **New Zealand dividends** paid or credited to you or did you receive shares instead of dividends? Include any dividends from partnerships, look-through companies and/or trusts. Keep your dividend statements.

No Go to Question 15 Yes See page 17 in the guide. Print the totals here.

Total dividend imputation credits

14 ▶ \$, , , , .

Total dividend RWT and payments for foreign dividends

14A ▶ \$, , , , .

Total gross dividends

14B ▶ \$, , , , .

If any of your dividends were received from a partnership, look-through company, trust and/or estate, please tick 14C.

14C ▶

15 Did you receive any taxable **Māori authority distributions**? Keep your distribution statements.

No Go to Question 16 Yes See page 19 in the guide. Print the totals here.

Total Māori authority credits

15A ▶ \$, , , , .

Total Māori authority distributions

15B ▶ \$, , , , .

16 Did you receive any **New Zealand estate or trust income**? See page 19 in the guide.

No Go to Question 17 Yes Print the totals here. Exclude interest, dividends and distributions at Questions 13, 14 or 15, as appropriate.

Total tax paid by trustees

16A ▶ \$, , , , .

Total estate or trust income (excluding amount in Box 16C)

16B ▶ \$, , , , .

Total taxable distributions from non-complying trusts

16C ▶ \$, , , , .

17 Did you receive any **overseas income**? Staple proof of overseas tax paid and a letter detailing any overseas losses to the top of page 3.

No Go to Question 18 Yes See page 20 in the guide. Print the totals here.

Total overseas tax paid

17A ▶ \$, , , .

Total overseas income

17B ▶ \$, , , .

18 Did you receive any **partnership income**? Exclude income at Questions 13, 14, 15, 17, 22 or 24 as appropriate.

No Go to Question 19 Yes See page 26 in the guide. Print the totals here.

Total partnership tax credits

18A ▶ \$, , , .

Total active partnership income

18B ▶ \$, , , .

19 Did you receive any **look-through company (LTC) income**? Exclude any income/losses received at Questions 13, 14, 15, 17, 22 and 24 as appropriate.

No Go to Question 20 Yes See page 26 in the guide. Print the totals here.

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

19D ▶ \$, , , .

Adjusted LTC income

Either add Boxes 19B and 19C or subtract Box 19D from 19B.
Print your answer in Box 19E.

19E ▶ \$, , , .

20 **Tax credit and income subtotal**

Add the blue Boxes 11E, 12A, 13A, 14A, 15A, 16A, 18A and 19A.
Print the total in Box 20A.

Tax credit subtotal

20A ▶ \$, , , .

Add the dark red Boxes 11B, 12D, 13B, 14B, 15B, 16B, 16C, 17B, 18B and 19E. Print the total in Box 20B.

Income subtotal

20B ▶ \$, , , .

21 Did you receive a **shareholder-employee salary** with **no** tax deducted?

No Go to Question 22 Yes See page 28 in the guide. Print the totals here.

Total shareholder-employee salary

21 ▶ \$, , , .

If you **did not receive** a shareholder-employee salary but may in the future, please tick 21A.

21A ▶

If you qualify for WfFTC, and you are a major shareholder working full-time without pay for your close company which earns gross income, please read page 28 in the guide and tick this box if it applies to you.

21B ▶

22 Did you receive any **rents**?

No Go to Question 23 Yes See page 29 in the guide. Print the totals here.

Net rents

22 ▶ \$, , , .

23 Did you receive income from **self-employment**? Don't include any income from your summary of earnings here.

No Go to Question 24 Yes See page 29 in the guide. Print the totals here.

Self-employed net income

23 ▶ \$, , , .

24 Did you receive any **other income**?

No Go to Question 25 Yes See page 31 in the guide. Print the totals here.

Please put name of payer above, and type of income below

Total other net income

24 ▶ \$, , , .

Refunds and/or transfers

Note: If you or your spouse or partner (or ex-spouse or ex-partner) received any Working for Families Tax Credits during the year, this isn't your final refund or tax to pay. You'll need to confirm the details on the Working for Families Tax Credits form and, if there are any changes, staple it to the top of page 3 of this return.

34 Getting a refund — how do you want it paid?

Copy your refund from Box 32B to Box 34.

34 \$, , .

Print any overpayment of 2014 provisional tax you would like refunded in Box 34A.

34A ▶ \$, , .

Add Box 34 and Box 34A and print your answer in Box 34B.

34B \$, , .

Do you want your refund transferred:

to 2014 provisional tax? Print the amount in Box 34C.

34C ▶ \$, , .

to this year's student loan? Print the amount in Box 34D.

34D ▶ \$, , .

to someone else's income tax account?
Are you "associated"? See page 51 in the guide.

34E ▶ Yes No

Name of taxpayer receiving your refund

Their IRD number

34F ▶

Year ended 31 March Amount

34G ▶ \$, , .

to someone else's 2013 student loan?
Are you "associated"? See page 51 in the guide.

34H ▶ Yes No

Name of taxpayer receiving your refund

Their IRD number

34I ▶

Amount

34J ▶ \$, , .

Other — If you want your:

- refund transferred to another tax type, or
- overpaid 2014 provisional tax transferred to pay your 2013 residual income tax debt
staple a note to the top of the front page of this return.

Subtract Boxes 34C, 34D, 34G and 34J from Box 34B. Print your answer in Box 34K.

34K \$, , .

How would you like the balance paid?

- To your bank or other deposit account. Please check your correct account number is shown at Question 8.
- **By cheque** Only tick Box 34L if your bank account details are shown at Question 8 and you now want the balance paid by cheque.

34L ▶

2014 provisional tax

35 Is the amount in Box 32A a debit of more than \$2,500?

No Go to Question 36 Yes You may have to pay 2014 provisional tax. See page 52 of the guide, then print the details below.

• Print the option used (S, E or R) in Box 35A.

35A ▶

• Print your 2014 provisional tax payment in Box 35B.

35B ▶ \$, , . 0 0

36 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?

36 ▶ No Go to Question 37 Yes See page 54 of the guide.

37 Is this return for a part-year?

37 ▶ No Go to Question 38 Yes See page 55 in the guide. If "Yes", tick the situation below that applies to you.

- 37A ▶ 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.

37B ▶ From to 37C ▶

Day Month Year Day Month Year

Notice of assessment and declaration

38 Please see page 55 in 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 2013 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

Please make a copy of this return for your own records.

There are penalties for not filing a tax return or for filing a false return. See page 6 in the guide.

39 What to do next

- Attach your summary of earnings 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 on or by 7 July 2013, unless you have an extension of time or a non-standard balance date.
- Send your completed return in the envelope supplied, or 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 2014 to avoid any penalties (if you have a tax agent, see page 56 in the guide). You can pay earlier if you want to. If you want to pay now, staple your cheque to the front page of this return.

Privacy

To find out what may happen to the information you provide on this form, see page 66 in the guide.

Accident Compensation Act 2001

See page 63 in 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

OFFICE
USE ONLY

40 ▶ Operator code Corresp indicator Payment attached Return cat All Yes No Scanner

April 2013