



Name

Address

## IR 3 2013

1 April 2012 to 31 March 2013

- You can file this return online at [www.ird.govt.nz](http://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.



17

No

17A  \$

**17B** \$

18

No

18A \$

**18B** \$

19

No

**19A**

If this amount is a loss, put a minus sign in the last box.

19B ▶ \$

19C \$

19D \$

**19E** ▶ \$ \_\_\_\_\_

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

20

**20A** \$

**20B** \$

21

No

21 \$

21A ▶

21B

22

No

22 \$

23

No

**23** \$

24

No

24 \$

25

Total income

Add Boxes 20B, 21, 22, 23 and 24. Print your answer in Box 25.

Total income

25 \$

26

Are you claiming **expenses** against your income? **Note:** If you've claimed expenses somewhere else in this return, **don't show them here.**

No ☐ Go to Question 27

Yes ☐ See page 33 in the guide. Print the totals here.

If you paid someone to complete your return, print that person's name in the panel below.

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

Total expenses claimed

26 \$

27

Income after expenses

Subtract Box 26 from Box 25. Print your answer in Box 27.

Use this amount to work out your tax credits.

Income after expenses

27 \$

28

Are you claiming **net losses brought forward**?

No ☐ Go to Question 29

Yes ☐ See page 35 in the guide. Print the net loss amounts in Boxes 28A and 28B.

Amount brought forward

28A \$

Amount claimed this year

28B \$

29

Your taxable income

Subtract Box 28B from Box 27. Print your answer in Box 29.

Taxable income

29 \$

Tax credits

Claim a tax credit for donations on the *Tax credit claim form (IR 526).*

Don't send in donation receipts with this IR 3 return. See page 36 in the guide.

30

If your **income at Question 27 is between \$24,000 and \$48,000**, you may be able to claim the independent earner tax credit (IETC).

See page 36 of the guide to see if you're eligible.

30A

Are you eligible for this tax credit? To have the IETC included in your assessment you must tick "Yes" below.

30A Yes ☐ No ☐

30B

If you received **excluded overseas income**, complete the dates you received this below.

Start

30B

Day Month Year

End

Day Month Year

Print the number of qualifying months here.

30C

Use the worksheets on pages 37 and 38 in the guide to calculate your IETC.

Print your tax credit here.

30 \$

31

Do you have **excess imputation credits brought forward**?

No ☐ Go to Question 32

Yes ☐ See page 39 of the guide. Print the total here.

31 \$

Tax calculation

32

Please use the tax calculation worksheet on page 42 of the guide to work out the amount of tax to pay or amount to be refunded.

Transfer the **tax on taxable income** from Box 2 of the worksheet to Box 32.

32 \$

Transfer the **residual income tax** from Box 12 of the worksheet to Box 32A.

32A \$

(Tick one) Credit ☐ Debit ☐

Transfer the **tax calculation result** from Box 14 of the worksheet to Box 32B.

32B \$

(Tick one) Credit ☐ Debit ☐

33

Are you entitled to claim an **early payment discount**? See page 48 in the guide.

33 Yes ☐ No ☐

4

## 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.

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

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

**Do you want your refund transferred:**

- ☐ to 2014 provisional tax? Print the amount in Box 34C.
- ☐ to this year's student loan? Print the amount in Box 34D.
- ☐ to someone else's income tax account?  
Are you "associated"? See page 51 in the guide.

Name of taxpayer receiving your refund

Year ended 31 March

Amount

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

Name of taxpayer receiving your refund

Amount

- ☐ 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.

**34** \$

**34A** \$

**34B** \$

**34C** \$

**34D** \$

**34E** Yes ☐ No ☐

Their IRD number

**34F**

**34G** \$

**34H** Yes ☐ No ☐

Their IRD number

**34I**

**34J** \$

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

☐

AI Yes

☐

No

☐

Scanner

April 2013