

☐

IRD number

Staple cheque here

1 April 2002 to 31 March 2003

- Please read pages 8 and 9 of the guide to see if you need to fill in this return.
- If your name, IRD number and postal address are shown correctly above, go straight to Question 4.

1. If your IRD number is **not** shown above, print it in Box 1.

1 ▶

2. If your correct name is **not** shown above, print it in full in Box 2.

2 ▶ Mr ☐ Mrs ☐ Miss ☐ Ms ☐

First names

Surname

3. If your correct **postal** address is **not** shown above, print the full address in Box 3.

Do **not** print your tax agent's address here.
Read the postal address note on page 14 of the guide.

3 ▶

Street address or PO Box number

Suburb and city

4. If your correct **home** address is **not** shown below, print it in full in Box 4.

4 ▶

Street address

Suburb and city

5. If your correct date of birth is **not** shown below, print it in Box 5.

5 ▶
Day Month Year

6. If your self-employed business or trade is not shown or has changed, please read page 14 of the guide first, then complete Box 6.

6 ▶

7. If your correct daytime phone number is **not** shown below, print it in Box 7.

7 ▶ ()

8. If your correct bank account number is **not** shown below, print it in Box 8.

8 ▶
Bank Branch Account number Suffix

- If your suffix has only two numbers, enter them in the first two squares of the suffix box.
- If your account number is for a building society, **read page 15 in the guide.**
- For more information about direct crediting and holding accounts, **read page 15 in the guide.**

9. Family assistance is financial help for low and middle-income families with children 18 years or under living at home (read pages 16 to 20 in the guide to see if you are entitled to family assistance). If you were entitled to receive family assistance for 2003 and you did not receive any payments, tick the circle at 9 below and we will send you an FS 1 registration pack.

9 ▶ ☐

10. Are you a **non-resident** of New Zealand for tax purposes? Before you answer this question, please read the note on page 20 in the guide.

10 ▶ No ☐ Go to Question 11.
Yes ☐ You may need to complete an IR 3NR return.

Income

11. If you received **Family Support** from **Work and Income** enter the amount from your summary of earnings in Box 11. Do not include any payments from Inland Revenue. If you **did not** receive family support from Work and Income, go to Question 11A.

Total Family Support from Work and Income

11▶\$

11A. Did you receive **income with tax deducted**, as shown on your summary of earnings? **Do not** include any income from withholding payments here—show it at Question 12.

- Include shareholder-employee salaries that have had tax deducted.

No ☐ Go to Question 12.

Yes ☐ Copy the amounts from the **income from salary, wages, benefits or taxable pensions** section of your summary of earnings to Boxes 11A to 11E.

For further information about which income to include here, read pages 21 to 24 in the guide.

Total PAYE deductions

11A▶\$

Total gross income

11B▶\$

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

11C▶\$

ACC earners' levy

11D▶\$

Total tax deductions

11E▶\$

Read page 23 of the guide for a list of income not liable for ACC earners' levy

12. Do you receive **income from withholding payments**, as shown on your summary of earnings?

No ☐ Go to Question 13.

Yes ☐ Copy the totals from the **withholding payments** section of your summary of earnings to the panels below.

For further information read page 25 in the guide.

Total withholding tax deductions

12A▶\$

Total gross payments

12B▶\$

13. Did you have any **New Zealand interest** paid or credited to you? Include any interest from partnerships and trusts.

No ☐ Go to Question 14.

Yes ☐ Read pages 26 to 28 in the guide. Print the details here. **Keep your interest statements or certificates.**

Total resident withholding tax (RWT)

13A▶\$

Total gross interest

13B▶\$

14. Did you have any **New Zealand dividends** paid or credited to you or receive shares instead of dividends? Include any dividends from partnerships or trusts.

No ☐ Go to Question 15.

Yes ☐ Read pages 29 and 30 in the guide. Print the totals below. **Keep your dividend statements.**

Total dividend imputation credits (copy this amount to Box 33G on page 4).

14▶\$

Total dividend resident withholding tax and withholding payment credits

14A▶\$

Total gross dividends

14B▶\$

15. Did you receive any **New Zealand estate or trust income**?

No ☐ Go to Question 16.

Yes ☐ Read pages 31 and 32 in the guide. **Print the totals here.** Exclude interest and dividends shown in panels 13 or 14 as appropriate.

Total tax paid by trustees

15A▶\$

Total estate or trust income (excluding amount in Box 15C)

15B▶\$

Total taxable distributions from non-qualifying trusts

15C▶\$

16. Did you receive any **overseas income**?

No ☐ Go to Question 17.

Yes ☐ Read pages 33 to 35 in the guide. Print the totals here. **Staple proof of overseas tax paid to the top of page 3.**

Total overseas tax paid (copy this amount to Box 33E on page 4)

16A▶\$

Total overseas income

16B▶\$

17. Did you receive any **partnership income**? Exclude income shown in panels 13, 14, 16, 20 or 22 as appropriate.

No ☐ Go to Question 18.

Yes ☐ Read page 35 in the guide. Print the totals here.

Total partnership tax credits

17A▶\$

Total active partnership income (put any loss in brackets)

17B▶\$

18. **Tax credit and income subtotal.**

Add the blue Boxes 11E, 12A, 13A, 14A, 15A, and 17A. Print the total in Box 18A and **copy it to Box 33I on page 4.**

Tax credit subtotal

18A▶\$

Add the dark red Boxes 11B, 12B, 13B, 14B, 15B, 15C, 16B and 17B. Print the total in Box 18B and copy it to the top of page 3.

Income (subtotal) (put any loss in brackets)

18B▶\$



Income

Staple your cheque to the **front page** of this return. Attach your summary of earnings showing any amendments, and your family assistance form, if required, to the **top of this page**.

Copy the amount from Box 18B on page 2 to this box.

Income (subtotal)

18B

\$.

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

No ☐ Go to Question 20.

Yes ☐ Read page 36 in the guide, then print the total in Box 19.

Total shareholder-employee salary

19

\$.

20. Did you receive any **rents**?

No ☐ Go to Question 21.

Yes ☐ Read pages 36 and 37 in the guide, then print the net rents in Box 20.

Net rents
(put any loss in brackets)

20

\$.

21. Did you receive income from **self-employment**?

Do **not** include any income from your summary of earnings here. Show it at Question 12.

No ☐ Go to Question 22.

Yes ☐ Read pages 38 and 39 in the guide, then print the net income in Box 21.

Self-employed income
(put any loss in brackets)

21

\$.

22. Did you receive any **other income**?

No ☐ Go to Question 23.

Yes ☐ Read pages 40 to 43 in the guide, then print the details below and the total in Box 22.

Name of payer

Type of income

Total other income
(put any loss in brackets)

22

\$.

23. Are you claiming a loss from a **loss attributing qualifying company**?

No ☐ Go to Question 24.

Yes ☐ Read page 43 in the guide, then print the loss in Box 23.

Amount of loss

23

\$ (.)

24. **Total income**

Add Boxes 18B, 19, 20, 21 and 22, and subtract any loss claimed in Box 23.
Print your answer in Box 24.

Total income

24

\$.

25. Are you claiming **expenses** against your income? **Note: do not show expenses claimed elsewhere in this return here.**

No ☐ Go to Question 26.

Yes ☐ Read pages 44 and 45 in the guide, then print the total in Box 25.

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

Name of person

Total expenses claimed

25

\$.

26. **Income after expenses**

Subtract Box 25 from Box 24. Print your answer in Box 26.

Use this amount to work out your rebates.

Income after expenses
(put any loss in brackets)

26

\$.

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

No ☐ Go to Question 28.

Yes ☐ Read page 45 in the guide, then print the net loss amounts below.

Amount brought forward

27A

\$ (.)

Amount claimed this year

27B

\$ (.)

28. **Your taxable income**

Subtract Box 27B from Box 26. Print your answer in Box 28.

Copy this amount to Box 33A on page 4.

If the amount is a loss, print "nil" in Box 33A.

Taxable income
(put any loss in brackets)

28

\$.

Tax rebates

29. Is your income at Question 26 under \$9,880 and obtained by working 20 hours or more a week and/or from a sickness benefit, accident compensation payments or earner-related compensation?

No

☐

Go to Question 30.

Yes

☐

• To work out if you can claim this rebate, read pages 47 to 49 in the guide.

• Copy the number of weeks from Box 4 on page 48 of the guide to Box 29A.

If you do not fill in Box 29A, we won't be able to calculate your rebate.

• You can also claim the income under \$38,000 rebate at Question 30.

Print the number of weeks here

29A▶

Print your rebate here

29▶

\$

.

30. Is your income at Question 26 under \$38,000?

No

☐

Go to Question 31.

Yes

☐

To work out if you can claim this rebate, read page 50 of the guide.

If you received NZ Super (non-income tested) or a Veteran's Pension tick Box 30 or 30A.

30▶

☐

NZ Super (non-income tested)

30A▶

☐

Veteran's Pension

Note: If all your income is interest, dividends, rents, royalties, or from an estate or trust, you can't claim this rebate.

Print the amount from Boxes 2 or 6 from pages 51 or 52 in the guide

30B▶

\$

.

Print your rebate here

30C▶

\$

.

31. Were you under 15 years old, or under 19 and still at school, at any time from 1 April 2002 to 31 March 2003?

No

☐

Go to Question 32.

Yes

☐

• To work out if you can claim this rebate, read pages 56 and 57 in the guide. You can also claim the rebate at Question 30.

• If all of your income is interest and dividends you can't claim this rebate.

Print your rebate here

31▶

\$

.

32. Your total tax rebates

Add up the rebate amounts in Boxes 29, 30C and 31. Print the total in Box 32.

Copy this amount to Box 33C below.

Total rebates

32▶

\$

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Note: Rebates for donations, childcare or housekeeper payments are claimed on the Claim for personal tax rebate (IR 526) form. Do not send in donations receipts with this IR 3 return. See page 12 in the guide.

Tax calculation

33. Calculate your tax here (if you would prefer us to calculate this for you, go straight to Question 34).

Copy your taxable income from Box 28 to Box 33A.

33A▶

\$

.

00

Work out the tax on your taxable income on pages 60 to 65 in the guide.

Print your answer in Box 33B.

33B▶

\$

.

Copy your total rebates from Box 32 to Box 33C.

33C▶

\$

.

Subtract Box 33C from Box 33B. Print your answer in Box 33D.

If Box 33C is larger than Box 33B print "nil".

33D▶

\$

.

Copy your overseas tax paid, if any, from Box 16A to Box 33E.

33E▶

\$

.

Subtract Box 33E from Box 33D. Print your answer in Box 33F.

If Box 33E is larger than Box 33D print "nil", then read about overseas tax credits on page 66 in the guide.

33F▶

\$

.

Copy your total imputation credits, if any, from Box 14 to Box 33G.

33G▶

\$

.

Subtract Box 33G from Box 33F. Print your answer in Box 33H. If Box 33G is larger than Box 33F print "nil", then read about imputation credits on page 66.

33H▶

\$

.

Copy your tax credit subtotal from Box 18A to Box 33I.

33I▶

\$

.

Subtract Box 33I from Box 33H. Print your answer in Box 33J.

If Box 33I is larger than Box 33H, the result is a credit.

If Box 33H is larger than Box 33I, the result is a debit.

This is your residual income tax.

Print any 2003 provisional tax paid in Box 33K.

33J▶

\$

.

(Tick one)

Credit

☐

Debit

☐

33K▶

\$

.

If Box 33J is a credit, add Box 33J and Box 33K. Print your answer in Box 33L.

This is your refund.

33L▶

\$

.

If Box 33J is a debit, subtract Box 33K from Box 33J. Print your answer in Box 33L. This is your tax to pay.

(If Box 33K is larger than Box 33J, the difference is your refund.)

(Tick one)

Refund

☐

Tax to pay

☐

4

Refunds and/or transfers

Note: If you or your partner (or ex-partner, if separated) received any family assistance during the year, this is not your final refund or tax to pay. You will need to confirm the details on the family assistance form and attach it to the top of page 3 of the return, if there are any changes.

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

Copy your refund from Box 33L to Box 34.
Print any overpayment of 2004 provisional tax you would like refunded or transferred in Box 34A.

34 \$.

34A \$.

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

34B \$.

Do you want your refund transferred?

- ☐ To 2004 provisional tax. Print the amount in Box 34C.
- ☐ To go towards this year's student loan. Print the amount in Box 34D.
- ☐ To someone else's income tax account.
- Are you associated? See page 69 in the guide.

34C \$.

34D \$.

34E Yes ☐ No ☐

Their IRD number

34F

Name of taxpayer receiving your refund

Year ended 31 March

Amount

34G \$.

- ☐ To someone else's 2003 student loan.

Are you associated? See page 69 in the guide.

34H Yes ☐ No ☐

Their IRD number

34I

Name of taxpayer receiving your refund

Amount

34J \$.

- ☐ Other. If you want your refund transferred to another period or tax type, such as GST, staple a note to the front page explaining the transfer you want.

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

34K \$.

How would you like the balance paid?

- To your bank or other deposit account. Please check that your correct account number is shown at Question 8. **We recommend that you receive your refund by direct credit as it's faster than a cheque.**
- By cheque.** Only tick 34L if your bank account details are shown at Question 8 and you now want your balance paid by cheque. Read page 69 in the guide.

34L ☐

2004 provisional tax

35. Is the amount in Box 33J a debit of \$2,500 or more?

- No ☐ Go to Question 36.
- Yes ☐ You may have to pay 2004 provisional tax. Read pages 72 to 83 in the guide, then print the details below.

- Print the option used (S or E) in Box 35A.
- Print your 2004 provisional tax payable in Box 35B.

35A

35B \$. 00

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

☐

Read pages 83 and 84 in the guide.

Attach the appropriate disclosure forms if necessary.

Print the number of disclosures attached in Box 36A.

36A

37. Do any of these situations apply for the year 1 April 2002 to 31 March 2003?

☐ You arrived in (or returned to) New Zealand and are now a tax resident.

☐ You left New Zealand permanently (for more than 325 days).

☐ You were declared bankrupt.

☐ This return is for a deceased person to the date of death.

☐ Your balance date changed during the year.

37▶

No

☐

Go to Question 38.

Yes

☐

Read the note on page 84 in the guide, then print the situation from the options above, and the start and end dates the return is for, in the spaces provided.

Situation

From

Day

Month

Year

to

Day

Month

Year

Notice of assessment and declaration

Please read pages 84 and 85 in the guide.

38. Please read and sign the following.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2003 as required under the Tax Administration Act 1994. It is also a correct statement of my earnings for the purposes of the Injury Prevention, Rehabilitation, and Compensation Act 2001.

Signature

/

/

Date

There are penalties for not putting in a tax return or for putting in a false return. Read page 9 in the guide.

39. What to do next

☐ Remember—the last day for sending us your return is 7 July 2003.

☐ Remember—if you have tax to pay, you need to pay it by 7 February 2004 to avoid any penalties (if you have a tax agent read page 85 in the guide). You can pay earlier if you wish. If you want to pay now, staple your cheque to the front page.

☐ Remember—attach your summary of earnings to your return if there are amendments to the details.

☐ Remember—attach the family assistance form to your return if there are amendments to the details.

☐ Print your name and IRD number on all other papers attached to your return.

☐ Send us your return in the envelope supplied and keep a copy for your records.

Privacy Act 1993 To find out what may happen to the information you provide on this form, read page 92 in the guide.

Injury Prevention, Rehabilitation, and Compensation Act 2001 To understand how the information you provide on this form will be used for ACC purposes, read page 93 in the guide.

OFFICE USE ONLY

40▶

Operator Code

☐

Corresp. Indicator

☐

Payment Attached

☐

Return Cat.

☐

AI Yes

☐

No

☐

Scanner