



**Please read the notes on the back for more information on completing this form**

Date of issue of this notice of response

Day		Month			Year						

Details of the person this notice of response is directed to (if known):

Name **First name(s)**

**Surname**

Inland Revenue office

Segment

**Taxpayer's details**

IRD number

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(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Name **First name(s)**

**Surname**

Address

Street address or PO Box number

Suburb, box lobby or RD Town or city

Contact details

Telephone  Fax

Contact person (if applicable)

**Agent's details (if applicable)**

Name **First name(s)**

**Surname**

Address

Street address or PO Box number

Suburb, box lobby or RD Town or city

Contact details

Telephone  Fax

Contact person (if applicable)



## Completing the notice of response

When completing your notice of response you should address all the points under the headings below and attach it to this cover sheet. You can use this form as your notice or prepare your own notice using the headings below. In either case, you are required to attach all the pages of your notice to this cover page (including any pages of this form that you use) and send it to the Commissioner.

### Your notice of response must state concisely:

#### Facts or legal arguments in error in the Commissioner's notice of proposed adjustment (NOPA)

Please identify the facts or legal arguments in the Commissioner's NOPA that you consider are wrong.

#### Why you consider the facts or legal arguments in the Commissioner's NOPA are in error

Please outline why you think any facts and legal arguments in the Commissioner's NOPA are wrong, including references to any documents that you are relying on.

#### Any facts and legal arguments relied on by you

Frequently, these will be the same laws as in the Commissioner's NOPA, because the disagreement is about how they should apply in your particular circumstances. When this happens, a comment such as "see NOPA" or "as stated by the Commissioner" is sufficient.

You may think laws or facts other than those in the Commissioner's NOPA apply. If so, you should try to give the relevant parts of the Act, section references, or enough information for us to identify the laws you have relied on.

#### How the legal arguments apply to the facts

Please state any legal arguments that provide legal support for your adjustments to the Commissioner's NOPA. This can be any information on the application of the law that relates to your proposed adjustment(s), for example, references to laws, court decisions, publications or Inland Revenue policy statements. If you know of any case authorities that support your adjustment, include them here. A statement is more persuasive when supported by a recognised authority than if it is merely a statement of your opinion.

#### The quantitative adjustments that result to the Commissioner's NOPA

You are required to state the quantitative adjustments to any figure referred to in the Commissioner's NOPA that result from the facts and legal arguments relied on by you in your notice of response. Please include the tax type(s), the return period(s) and the amount(s) of tax payable or refundable resulting from the adjustment(s).

## Completing and sending your notice

Once you have completed your notice of response, send or deliver it to the Inland Revenue staff member you have been dealing with so they can consider it fully and get a reply back to you as soon as possible.

### Time limit

You must send your notice of response to Inland Revenue within two months of the date on which the Commissioner's NOPA was issued to you. For example, if the Commissioner's NOPA was issued on 11 April 2005, the last day for issuing a notice of response would be 10 June 2005. If you do not meet this deadline your notice cannot be considered unless exceptional circumstances apply. For more information see our booklet *Disputing a notice of proposed adjustment (IR 777)*.

### What happens to your notice of response once it is received by Inland Revenue

As soon as we have received your notice of response we will usually acknowledge it. The staff member you sent the notice to will consider the points made in it to determine if the additional information means that the adjustment initially proposed is still correct. If they decide that your position is correct, we will advise you that your notice of response has been accepted. If they do not agree with your proposed adjustment(s), we will usually contact you to arrange a conference.

You may contact us to provide further information in support of your notice of response, provided this is within the two-month response period.



