

Estimate of income for child support assessment 2027

When to use this form

Use this form if you want to estimate your income. You can estimate:

- if you expect your income this year will be at least 15% less than the income used in your child support assessment
- you've already estimated and you need to change your estimate.

At the end of the child support year we will compare your estimate to your actual income and reassess your child support.

Before completing this form read our factsheet **Child support - estimating your income - IR151** to learn more about estimations.

You can provide an estimate of income faster and easier using myIR secure online services. Go to ird.govt.nz/myIR to login or register.

Your details

- 1 Your New Zealand IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)
- 2 Your name Mr Mrs Miss Ms (Tick one)
First name(s)
Surname
- 3 Address
Street address or PO Box number
Suburb and town or city Postcode
Country
- 4 Your contact details
Day Evening Mobile
Email

Notes about income

New Zealand income

- You need to include all your taxable income in your estimate unless it is income from a superannuation fund. For example, KiwiSaver.
- Tax losses from a previous year cannot be included to reduce the income in your estimate. These are ignored for child support purposes.

Overseas income

- If you have income from a country without income tax you must still tell us about this income.
- Tell us about your overseas income in the currency you earn it. We will convert it into New Zealand dollars.
- If you have both New Zealand and overseas income, we will add the amounts together after we convert your overseas income to New Zealand dollars.

Year-to-date income

- Year-to-date income is the income you have received from 1 April to the last day of the month prior to completing this estimate. For example, if you are completing your estimate in July 2026 your year-to-date income is your income for the period 1 April 2026 to 30 June 2026.

Estimated income

Estimated income is what you expect you will receive.

If you are completing this form before 1 May 2026 – 31 March 2027:

- estimate your income for 1 April 2026 – 31 March 2027.

If you are completing this form on or after 1 May 2026:

- estimate your income from the 1st day of the month in which you are estimating until 31 March 2027.

For example, if you are completing your estimate in July 2026 your estimated income is the income you expect to receive from 1 July 2026 to 31 March 2027.

Your year-to-date and estimated income amounts need to be accurate as we will compare them to your actual income at the end of the year and we will reassess your child support.

My income estimate

Section 1 - New Zealand income (go to section 2 if you only have overseas income)

5 Complete **one** of the options below:

1. If you are completing this form before 1 May 2026, estimate your income for the period 1 April 2026 to 31 March 2027. For no income, enter \$0.00. NZ \$
2. If you are completing this form on or after 1 May 2026, provide your year-to-date income, and estimated income for the rest of the year. For no income, enter \$0.00.
Year-to-date income 1 April 2026 to last day of last month (eg, May) NZ \$
Estimated income from first day of this month (eg, June) to 31 March 2027. NZ \$

If you have no overseas income go to the declaration on page 3.

Section 2 - Overseas income

- Complete if you have income from a country other than New Zealand.
- Provide your income in the currency you receive it, and tell us what currency that is.

6 First currency

Please complete **one** of the options below:

1. If you are completing this form before 1 May 2026, estimate your income for the period 1 April 2026 to 31 March 2027. For no income, enter 0.00.
Currency (eg, AUD for Australia)
2. If you are completing this form on or after 1 May 2026, provide your year-to-date income and estimated income for the rest of the year. For no income, enter 0.00.
Year-to-date income 1 April 2026 to last day of last month (eg, May)
Estimated income from first day of this month (eg, June) to 31 March 2027.
Currency (eg, AUD for Australia)

7 Second currency

Please complete **one** of the options below:

1. If you are completing this form before 1 May 2026, estimate your income for the period 1 April 2026 to 31 March 2027. For no income, enter 0.00.
Currency (eg, AUD for Australia)
2. If you are completing this form on or after 1 May 2026, provide your year-to-date income and estimated income for the rest of the year. For no income, enter 0.00.
Year-to-date income 1 April 2026 to last day of last month (eg, May)
Estimated income from first day of this month (eg, June) to 31 March 2027.
Currency (eg, AUD for Australia)

If you need to tell us about another currency, write the details on a separate piece of paper and attach to this form. Put your name and IRD number at the top of each page.

Declaration

I choose to use this income estimate for my child support assessment for the year 2027. I understand that if my expected income changes I should cancel this estimate or re-estimate my income before 31 March 2027. To the best of my knowledge the information I have given is true and correct.

Signature

/ /
Date

Send this completed form to: Child Support, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045

What happens next?

- If your estimate is accepted, we will reassess your child support and send you a new letter to let you know your new child support assessment.
- After the end of the year we will compare the income you estimated with what you actually earned and reassess your child support if necessary.
- If we cannot accept your estimate, we will send you a letter explaining why we have declined it.

Privacy

Meeting your child support obligations means giving us accurate information so we can assess your liabilities and entitlements under the Child Support Act 1991.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We will give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/privacy