

When to use this form

# Change of circumstances

<ul> <li>Use this form to tell us about chan Read the notes at the end before con f you have a myIR account you can t</li> </ul>	•	login or register.
Your details		
Your New Zealand IRD number	(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8	3)
Your name (Tick one)	Mr Mrs Miss Ms	
	First name(s)	
	Surname	
Address	Street address or PO Box number	
	Suburb and town or city	Postcode
	Country	
Your contact details		( )
	Day Evening	Mobile
	Email	
If you need to tell us about more of Please include your name and IR	children, include their details on a separate piece of pa D number at the top of the page.	aper and attach it to this form.
These can be the children you pa (dependent children).	r no longer qualifying for child support y or receive child support for (qualifying children) or y ve left my care or no longer qualify for child suppo	•
Child 1		
Name of child		IRD number
Child's date of birth	Date of change	
	part of onlying	
Day Month Year	Day Month Year	
Tick the reason for change Child left care		
	civil union or de facto relationship	
	endent - working on average 30 hours or more a week	or getting a benefit or student allowance.

Child has died

Child no longer lives in New Zealand and is not a New Zealand citizen (applies to qualifying children only)

Day Month Year Day Month Year  Is this child 18 or turning 18 in the next 2 months and still attending a registered school?  Does this child live with you full-time?  Yes No  If no, tell us about your care details:  Number of nights How often? Weekly Fortnightly Monthly	dla data of hirth					IRD numbe	er	
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# **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
- Statistics New Zealand (for statistical purposes only).

If you ask for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 221 221 for more information. For full details of our privacy policy go to **ird.govt.nz/privacy** 

# Notes to help you complete this form

For the purposes of child support a child will either be a qualifying child or a dependent child – they cannot be both.

# **Qualifying children**

These are the children that you are either paying or receiving child support for.

To qualify for child support, a child must be:

- under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school
- a New Zealand citizen or ordinarily resident in New Zealand.

#### The child cannot be:

- · receiving a benefit or student allowance, or working 30 hours or more a week (on average)
- living with another person in a marriage, civil union or de facto relationship.

# Dependent children

A dependent child is:

- a child that you are the parent of (see the note below "who is a parent?")
- under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school
- in your care, for example, living with you, or maintained as a member of your family but living somewhere else. For example, boarding school.

# A dependent child cannot be:

- financially independent. That is, receiving a benefit or student allowance, or working 30 hours or more a week (on average)
- living with another person in a marriage, civil union or de facto relationship
- a child in relation to whom any person is a liable parent or receiving carer, or for whom, under the law of another country, a person is required to make payments that are of the same nature as child support.

# Who is a parent?

A parent is a person who:

- is the birth or legally adoptive parent of a child
- · was married to the other parent when the child was conceived or born
- has acknowledged before a court, or in writing, that they are a parent of the child and a court has not overturned this
- has been declared a legal step-parent by the Family Court
- a court has made a paternity order against in respect of the child.

### Proof of date of birth

You will need to supply one of the following for proof of date of birth if you are telling us about a new dependent child:

- · full New Zealand birth certificate
- · overseas birth certificate
- passport
- certificate of New Zealand citizenship
- certificate of identity
- photo driver's licence
- 18+ card issued by the Hospitality Association.

#### **Proof of parentage**

You will need to supply one of the following as proof you are the parent if you are telling us about a new dependent child:

- · the child's full New Zealand birth certificate
- the child's full overseas birth certificate (with a certified English translation if necessary)
- · an adoption order for the child
- a paternity order for the child made by a New Zealand or overseas court
- a copy of the Family Court's declaration of step-parentage.

#### IRD numbers for children

If your child does not have an IRD number, you will need to apply for one. You can do this by completing an **Application for an IRD number - individual - IR595** form.

If your child does not have an IRD number, your request to have them added as dependent children cannot be accepted.

# Recognised care

The child support formula takes the costs of raising a child and shares these costs between the parents based on their income and the amount of care each parent has for the child. Care of a child is recognised for child support:

- for a parent when they care for the child at least 103 nights per year, or 2 nights per week (28% of the time)
- for a non-parent carer, for example, a grandparent, when they care for a child for at least 128 nights per year, or 5 nights per fortnight (35% of the time).

If a person provides more than 263 nights per year, or 5 nights a week on average (more than 72% of the time) of a child's care, this is the only care we take into account in the child support formula calculation.

Use our online calculator at ird.govt.nz/childsupport to work out your care levels. You can then print and attach it to this form.

#### Agreement or court order

If you have an agreement or court order detailing the care arrangements for your child/children, please send a copy with this form. We can use this to help work out your recognised care level.

For more information about any of the above, please go to ird.govt.nz/childsupport