



Inland Revenue  
Te Tari Taake

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# Helping you to understand child support reviews



# Introduction

Child support is paid by parents who either do not live with their children, or who share the care of their children with another person. This usually happens when:

- a couple with children split up
- two people not living together have a child, or
- the children do not live with either parent.

When a person applies for a child support assessment, we use a formula as set out in the Child Support Act 1991, to work out how much child support should be paid.

However, in certain circumstances, if you believe the assessment is unfair, you may be able to ask for a child support review.

If you are involved in a formula assessment of child support. It explains:

- options other than a review
- administrative reviews
- Commissioner reviews
- the review process.

If you are involved in any type of child support assessment or domestic maintenance and the liable person has been granted an exemption it explains:

- exemption reviews

## Terms we use in this guide

**Liable parent** - a parent of a qualifying child who is normally required to pay child support

**Receiving carer** - a parent or non-parent carer of a qualifying child who is normally entitled to receive child support. They must have at least 35% care to receive child support

**Formula assessment** - the calculation we use to work out a person's child support

**Applicant** - the person who applies for the review

**Respondent(s)** - the other party or parties involved in the review.

## myIR

A myIR account lets you manage your child support securely online. You can view and update all your key information in one place.

Register for a myIR account today to:

- check or make payments
- update your phone, email or address
- update your bank account details
- estimate your income, or cancel an estimate
- advise of a change in your circumstances
- manage your alert email settings
- read your letters and statements.

myIR is available 24 hours a day, seven days a week. Go to [ird.govt.nz/myIR](https://ird.govt.nz/myIR) to find out more.

### **Forgotten your user ID or password?**

Request these online from the myIR login screen and we'll send them to the email address we hold for you.

## **How to get our child support forms and guides**

For copies of all our forms and guides go to [ird.govt.nz/forms-guides](https://ird.govt.nz/forms-guides)

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## Check other options

Before you apply for a review, check the following situations. There may be another way your assessment can be changed.

### If you think the assessment is wrong

If you think we have made a mistake in your child support assessment, contact us on 0800 221 221 to check we have your information correct. If we cannot resolve the matter with you over the phone, and you still believe the assessment is wrong, you can make a formal objection.

You can make an objection in myIR, fill in a **Notice of objection - child support - IR119** form or write us a letter to say why you think it's wrong.

We need to receive your objection within 28 days of the date on your child support entitlement or child support to pay letter. For more information about objections, see our website [ird.govt.nz/childsupport](http://ird.govt.nz/childsupport)

### If your income has dropped (parents only)

If you believe your income for the current child support year will be lower than the amount we've used to work out your child support assessment, you may be able to estimate your income for child support. Your income needs to have dropped by 15% or more than the income used to work out your child support assessment.

If we accept your estimate, we'll reassess your child support. We'll use your estimated income to work out your new child support payments. You can make an estimate of income in myIR.

For more information, go to our website [ird.govt.nz/childsupport](http://ird.govt.nz/childsupport) or read our factsheet **Child support - estimating your income - IR151**.

### If you share the care of a child

If you provide care for a child or children and the care is shared with someone else, this can affect the child support you're paying or receiving.

For the care you provide to be recognised by Inland Revenue, you must be providing at least 28% (103 nights) of ongoing daily care. For more information, see our guide **Helping you to understand recognised care - IR156**.

## Exemptions from paying child support (liable parents only)

You may be able to apply for a temporary exemption from paying child support if you're:

- in prison for 13 weeks in a row or more
- in hospital for 13 weeks in a row or more
- suffering from an illness that will last for at least 13 weeks
- under 16 years old.

You may not qualify for an exemption if, for example, your income is over a certain level. There are some restrictions about when you can apply for the exemption.

For more information, go to our website [ird.govt.nz/childsupport](http://ird.govt.nz/childsupport) or read our factsheets **Child support - prisoners - IR154** or **Child support - hospital patients or long-term illness - IR148**.

To apply, fill in a:

- **Prisoner and hospital patient exemption - application - IR105** or
- **Long term illness exemption - application - IR105C**.
- If you are under 16 years old call us on 0800 221 221 to apply for an exemption.

## If your circumstances have changed

It's important to tell us when your circumstances change. Some changes will affect your child support formula assessment. If we do not have the correct information for you, as shown in your assessment, please let us know. We may be able to adjust it.

For example, you need to tell us if:

- a child starts to live with you or leaves your care
- you start living with the person you pay child support to, or receive child support from
- the amount of care you provide for your child changes
- any of your children start working full-time (30 hours or more), receiving a benefit or student allowance, or start living with a person in a marriage, civil union or de facto relationship.

## Does Inland Revenue need to be involved?

If you can come to a child support arrangement with the other parent or carer, we do not have to be involved. If you want to make your own arrangement any child support formula assessment with us should be ended first. If a parent or carer receives a benefit at a sole parent rate or an unsupported child's benefit, then we do need to be involved and child support needs to be through us.

## What is a review?

A review is a way of looking at your child support formula assessment to see if it can be altered to fit your particular situation. Child support reviews are free and managed by us.

Depending on the type of review, the liable parent, receiving carer and even the Commissioner of Inland Revenue, can apply for a child support review.

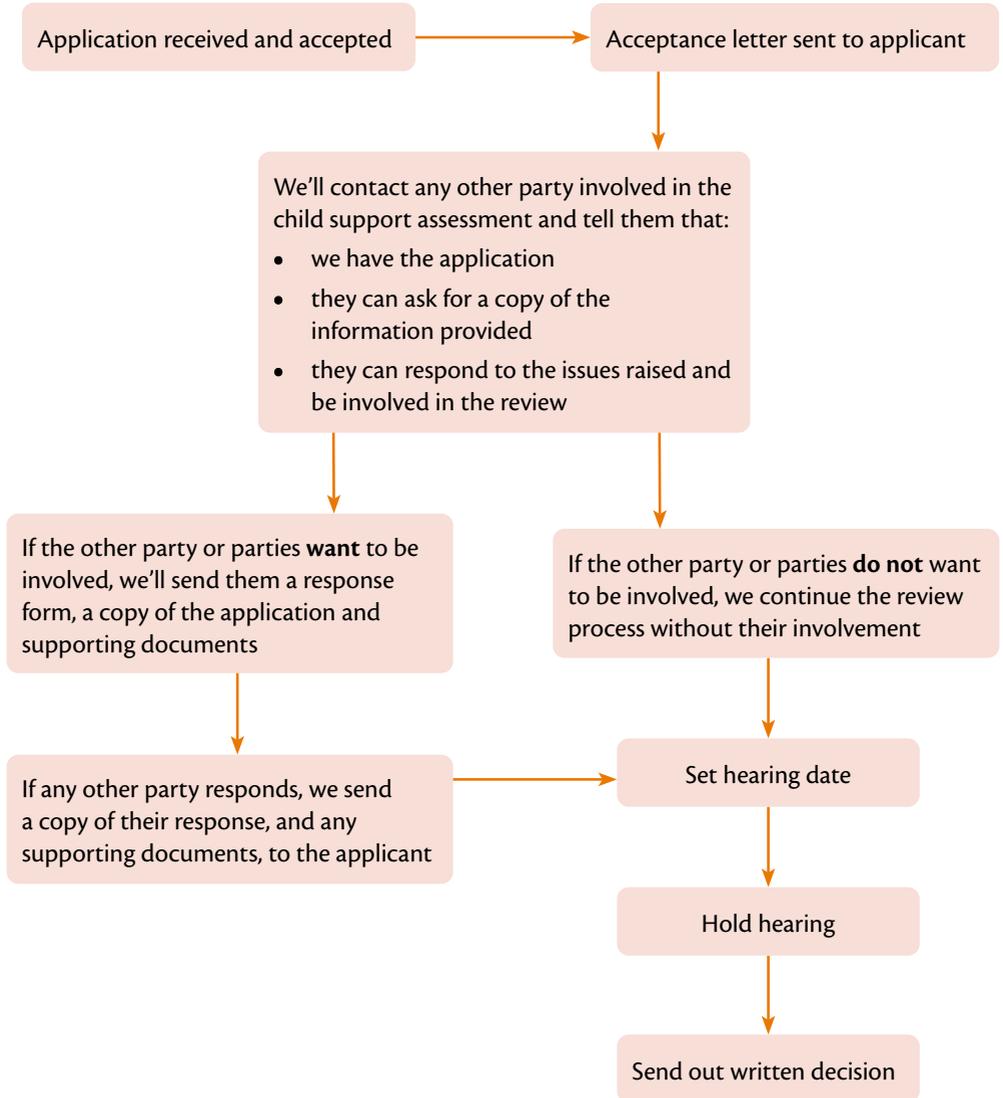
There are three types of reviews:

- Administrative reviews
- Exemption reviews
- Commissioner reviews

A review is based on the Family Court departure order process. We organise them, but the review is done by an independent person contracted to us. This person is called the review officer.

Review officers are experienced in law and are required to follow precedents set by past court cases.

# Administrative reviews - how they work



## Applying for an administrative review

If none of the other options for changing the assessment cover your situation and you want to apply for an administrative review, you have to be able to show that you have grounds for review.

These grounds are set by law and are listed on pages 11-19.

As well as having to satisfy one of the 11 grounds for review, you also have to show that:

- your ability to provide financial support for the child is significantly reduced, or
- the costs of maintaining the child are significantly affected, or
- the assessed amount isn't fair to you or the other party.

In deciding whether to change the child support formula assessment, the review officer considers the following points:

- **Your special circumstances** - this means that the facts of your case must be different or out-of-the-ordinary and set it apart from other cases. The review officer does not consider special circumstances for Ground 11.
- **Whether a change would be fair to all parties and the child or children** - this means that the financial position of all parties, the needs of the child or children and any other relevant facts are considered.
- **If a change would be otherwise proper** - this means the review officer considers the aims of the Child Support Act 1991, including the public interest.

### Note

There is a four-year time limit on assessing past child support years, with some limited exceptions. This means you cannot apply for an administrative review of a child support year that ended more than four years ago. If you have had an assessment for a child support year that ended more than four-years ago you have four months from the date you were notified of that assessment to apply for an administrative review.

If you are unsure if you can still apply for a review of a past year please call us on 0800 221 221.

## Grounds for an administrative review

This section explains each ground and gives an example of the circumstances that might apply. These are not the only situations where the ground could apply, but they will help you to decide whether your circumstances fit.

After the explanation of the ground, there's a list of the documents and information you need to send with your application. We ask for your financial details for all grounds, but the other details required are specific to each ground.

### Ground 1

#### **You have a moral or legal responsibility to support another child (or children) or person**

This ground applies if the ability of either parent to support their children is significantly reduced by responsibilities to another child or person.

To apply under this ground you should have a duty to maintain another person or child. This usually means you have a legal or moral duty that makes you responsible for their financial support.

#### **For example:**

- a private arrangement to support another child from a previous relationship
- a court order requiring payment of domestic maintenance.

#### **Information and documents needed:**

- a copy of any agreement or court order
- proof of child support or maintenance paid, and
- your financial details.

### Ground 2

#### **You have extra costs to cover the special needs of another child (or children) or person you have a duty to maintain**

This ground applies if the ability of either parent to support their children is significantly reduced by obligations to care for another child or person with special needs.

To apply under this ground you should have a duty to maintain another person or child with special needs.

In most cases this means you have a legal or moral duty that makes you responsible for their financial support.

**For example:**

- the person or child has high medical costs or needs special care because of a disability.

**Information and documents needed:**

- a copy of any court order
- medical certificate or evidence showing the person's or child's condition and specific treatment and costs
- a list of costs showing extra expenses after deducting any benefit or allowance paid or medical insurance refunds, and
- your financial details.

## Ground 3

### You have necessary expenses in supporting yourself

This ground applies when the ability of either parent to support their children is significantly reduced by commitments that are necessary for that parent to support themselves.

**For example:**

- one parent is still paying off a loan they and the other party had
- high medical costs.

Necessary commitments do not usually include voluntary payments towards superannuation, life insurance, health insurance and similar policies, or donations to churches.

**Information and documents needed:**

- a list of the costs necessary for your support (you should explain why the expenses are necessary and give details of any steps you've taken to reduce them)
- confirmation of your current earnings if you earn a salary or wage
- if you're in business, details of your interest in the business, your latest profit and loss statement and balance sheet
- if you have loan commitments, the loan start date, term and purpose, minimum liability and actual repayments, and
- your financial details.

## Ground 4

### **You have necessary expenses in supporting another child (or children) or person you have a duty to maintain**

This ground applies if the ability of either parent to support their children is significantly reduced by necessary commitments for that parent to support another child or person they have a duty to maintain.

To apply under this ground you should have a duty to maintain another person or child.

In most cases, this means you have a legal or moral duty that makes you responsible for their financial support and you also have necessary expenses in supporting them.

#### **For example:**

- one parent incurred debts in paying tuition fees for a child they have a duty to maintain.

#### **Information and documents needed:**

- a copy of any agreement or court order
- a list of the costs necessary to support the other child or person (explain why the expenses are necessary and give details of any steps you've taken to reduce them)
- confirmation of your current earnings if you earn a salary or wage
- if you're in business, details of your interest in the business, your latest profit and loss statement and balance sheet
- if you have loan commitments, the loan start date, term and purpose, minimum liability and actual repayments, and
- your financial details.

## Ground 5

### **Your costs to contact or visit your child are more than 5% of your adjusted income**

This ground applies when the high costs of contact (for example, travel, reasonable and necessary accommodation) significantly affect either person's ability to maintain the children.

To apply under this ground, the costs incurred in maintaining contact with the child must be more than 5% of the adjusted income of the person incurring the costs. The adjusted income is the income used to assess your child support before any allowances are subtracted from it.

In determining whether there should be a change to the assessment, review officers can only take into account the costs over and above the 5% threshold.

Contact costs do not include costs of enjoying contact, (for example, food, clothing and entertainment).

**Example**

It costs \$2,000 for transport and reasonable accommodation to have contact with the children, and the adjusted income for the person incurring the costs is \$25,000. This ground applies because the costs are more than 5% of the income (5% of \$25,000 = \$1,250).

**Information and documents needed:**

- confirmation of the contact arrangements (for example, a court order, agreement, a letter from a solicitor)
- a list of costs (for example, travel fares, accommodation, toll calls, legal fees for maintaining contact with the child)
- an estimate of future costs with confirmation from a travel agent (if applicable), and
- your financial details.

**Working out your cost of travel**

If you use a private vehicle to travel to and from visits with your child or children, the cost of this travel is calculated using the mileage rates below:

**Tax year (1 April - 31 March) mileage rate (per kilometre)**

2020 (after 1 August 2019) onwards	– 40 cents
2019 (1 June 2018 - 31 July 2019)	– 36 cents
2016 to 2018 (up to 31 May 2018)	– 33 cents

**Note**

When applying under this ground you need to fill in both the **Application for an administrative review - IR470** form and the **Ground 5 - High cost of contact worksheet - IR470A**. Both forms are in the back of this guide.

**Ground 6****You have extra costs to cover the child's (or children's) special needs**

This ground applies if a child's needs are unusual and require funding beyond the normal costs of bringing up a child and the extra costs significantly affect either parent's ability to support the child.

You cannot claim the costs of food, clothing, medical and day care that would normally be incurred.

Potential special needs cannot be taken into account. This means anticipated future costs normally cannot be considered.

**For example:**

- the child has high medical costs or needs special care because of a disability
- the child has high costs related to dental work.

**Information and documents needed:**

- medical certificate or evidence showing the child's condition and specific treatment and costs
- a list of costs, showing extra expenses after deducting any benefit or allowance paid, or medical insurance refunds
- an estimate of future costs, and
- your financial details.

## Ground 7

**You have extra costs to care for, educate or train the child (or children)**

This means the child is being cared for, educated or trained in a way that was expected by either parent and the extra costs significantly affect the parent's ability to maintain the child.

The expectation needn't be held by both parents, but must be reasonable in relation to the family circumstances.

Anticipated future costs cannot normally be taken into account.

**For example:**

- high educational expenses due to the private schooling of the child
- the child is especially gifted and there are additional costs for sports, music or other activities related to the particular talent.

**Information and documents needed:**

- evidence of school fees, additional tuition fees or costs of the child's additional activities
- other information showing expectation of the special training or education (for example, family history, situation before separation, formal agreement), and
- your financial details.

## Ground 8

### **The income, earning capacity, property and financial resources of either parent or the child (or children) isn't taken into account**

You can use this ground if you feel the child support assessment is unfair because it does not reflect the true income, financial position or earning capacity of either parent or the child.

#### **For example:**

- one party's financial position has changed significantly
- assets which could be earning income are not doing so.

#### **Information and documents needed:**

- evidence of your changed income (for example, a letter from your employer, copy of latest profit and loss account and balance sheet), and
- your financial details.

If the situation relates to the other party's or the children's circumstances:

- details of their income, assets and financial position, and
- your financial details.

## Ground 9

### **Payments, transfers or property settlements you have previously made for the benefit of the child (or children) are not taken into account**

This ground applies if the child support assessment is unfair because a liable parent or receiving carer has previously made financial provisions to the child, parent or any other person, specifically for the benefit of the child.

The aim of this ground is to avoid unfair doubling up of support payments where provision has already been made, possibly as a result of an agreement or court order between the parties.

The payments, transfers or settlements need to have been made before the child support assessment was made and should be genuinely for the benefit of the child. They cannot just be accounting adjustments between the parties or payments for day-to-day expenses.

#### **For example:**

- a parent has transferred property to a family trust the child is a beneficiary of, and that trust is meeting some of the costs of raising the child.
- the liable parent's share of the matrimonial home was left to the receiving carer for the benefit of the child.

**Information and documents needed:**

- confirmation or evidence of the payments, transfers or settlements made, and
- your financial details.

## Ground 10

### You still have a financial interest in a property that the other person is entitled to live in

This ground applies if the child support assessment is unfair because the liable parent or receiving carer is legally entitled to live in a property you have a financial interest in.

This ground recognises that a considerable amount of a person's capital may be tied up in the home over a period of time while the receiving carer and children or liable parent continue to live there.

**For example:**

- the liable parent has agreed to the receiving carer and child continuing to live in the home until the child turns 16.

**Information and documents needed:**

- a copy of any agreement or court order
- evidence that the other person is residing in the property and how long they're allowed to do this
- confirmation of your financial interest in the property, and
- your financial details.

## Ground 11

### Extra income earned from additional work to cover costs of re-establishing yourself after separation are included in the child support assessment

You can apply under this ground for the child support year 1 April 2016 to 31 March 2017 or later child support years.

This ground applies if all of the following are met:

- you're a parent of a child included in a child support formula assessment
- you've separated from the child's other parent
- you've earned extra income from additional work (explained below), within the first three years after separation
- the extra income is included in the child support assessment being reviewed
- some or all of that income has been used or will be used on **actual and reasonable costs** to re-establish yourself and any child or any other person you have a duty to maintain.

A non-parent carer of a child can also apply for a review under this ground, to have the re-establishment costs of the child's parent taken into account. However, they will still need to get the relevant details and supporting information from the parent.

For example, Grandma who is a receiving carer for her granddaughter applies to have her son's re-establishment costs taken into account.

### **Additional work**

The work must be additional in quantity and/or nature to the work done before separation.

For example:

- a parent took on a second job, or worked overtime, which they hadn't done before the separation
- a self-employed parent worked longer hours, took on extra contracts, or increased production, after separation.

### **Reconciliations and the first three years after separation**

The three-year period, during which the extra income must have been earned, begins on the date the child's parents stopped living together in a marriage, civil union or de-facto relationship.

If the parents reconciled for a total of three months or less, the reconciliation period(s) may be ignored.

If the parents reconciled for more than three months, the three-year period stops the day before they reconciled. A new three year period restarts if the parents separate again.

### **Reasonable re-establishment costs**

Re-establishment costs (the costs to set up your new living situation) can include buying a house, furniture, white-ware, household appliances, paying a rental property bond and removal costs. These costs need to be **actual and reasonable** given the circumstances of your case.

### **Maximum extra income that can be excluded**

There's a maximum amount of income from additional work that can be excluded from the assessment. It's the lesser of:

- (a) the amount that has been or will be used for re-establishment costs, or
- (b) the extra income earned from additional work, or
- (c) 30% of the parent's adjusted income for the child support year.

### Example

Tom and Sally separated on 1 May last year. Tom has spent \$8,000 (a) on reasonable re-establishment costs.

#### Current child support year

Income from Tom's main job	\$40,000
Income from a second job (started after separation)	<u>\$10,000 (b)</u>
Tom's adjusted income (used in the assessment)	\$50,000
	× 30%
	\$15,000 (c)

Because Tom's re-establishment costs (a) are less than (b) and (c), the maximum amount his adjusted income for the current child support year can be reduced by is \$8,000.

You do not have to show that your circumstances are "special". However, the review officer will consider whether a change would be:

- fair to all parties to the assessment, and the child or children, and
- otherwise proper. (see page 10)

#### Supporting information and documents:

- evidence showing the **additional work** started after separation, for example, a secondary employment contract
- evidence of income earned from **additional work**, for example, payslip(s) showing overtime, letter from employer showing details of the work that was not being done before separation
- evidence showing extra income has been or will be used for reasonable re-establishment costs eg receipts, quotes, hire purchase agreements
- dates of any reconciliation(s) after the original separation date
- your financial details.

### Note

When applying under this ground you need to fill in both the **Application for an administrative review - IR470** form and the **Ground 11 - Re-establishment costs - IR470B** form. You'll find both forms at the back of this guide.

## Financial information

When you apply for a review we'll ask you to provide details of your financial situation. It's very important that you do this, because we may not be able to make a decision to change the assessment without them.

You'll find a **Child support review - statement of financial position - IR178** form in the back of this guide. It's your choice to provide this information, but the review officer can only make a review decision based on the information available to them.

Providing information is voluntary. The information you provide must be relevant to the review. You should only provide information you are comfortable with the other party or parties receiving. The review officer cannot consider any information that you do not want passed on, as this would be against the rules of natural justice.

### **The information you send with your application will be exchanged with any other parties in the review.**

You can apply for an administrative review in myIR or send your application, with all the supporting information (including your financial statements), to:

Child Support  
PO Box 39010  
Wellington Mail Centre  
Lower Hutt 5045

## Accepting your application

Before we accept your application, we'll confirm you've provided all information for the review process.

We will not accept any additional information during the process unless the review officer has requested it.

We'll accept your application if:

- it is based on one of the grounds listed on pages 11-19, and
- the grounds or facts you give are different from those used in any earlier administrative review, for the same year.

## Who's invited to take part in a review?

A change in the child support formula assessment for one party can have an impact on all the other parties in the assessment. If one party applies for a review we invite all the other parties to take part and let them know the reasons listed in your application. For example, if you're the Grandma and you apply against one of the liable parents, we must also invite the other parent to take part.

We aim to complete the review within 10 weeks or so of receiving the application. This gives all parties time to see and respond to the information provided.

## Decisions that may result

When you apply for an administrative review, you need to understand that the review isn't limited to the grounds or reasons given in the application. The decision can have the opposite effect to the change you've applied for. We call this a "contrary decision".

### Example

You apply to have your child support payments reduced because your costs to contact or visit your children are high (Ground 5). The review officer finds that you do have high contact costs but also sees that you've had a significant increase in income recently. Under Ground 8, they can take your increased income into account when considering your application under Ground 5. They can take this into consideration even though you did not apply to have your income reviewed. Taking into account the recent increase in income the overall result may be an increase in your child support payments. This is a contrary decision, that is, not one that you were expecting.

If the review officer believes that a contrary decision should be made, the applicant and respondent(s) will have the chance to comment on the information that may lead to the contrary decision.

## Cross-applications

The other party or parties can complete their own application for an administrative review at the same time as they respond to your original application. This is called a cross-application and you'll have the opportunity to respond to it.

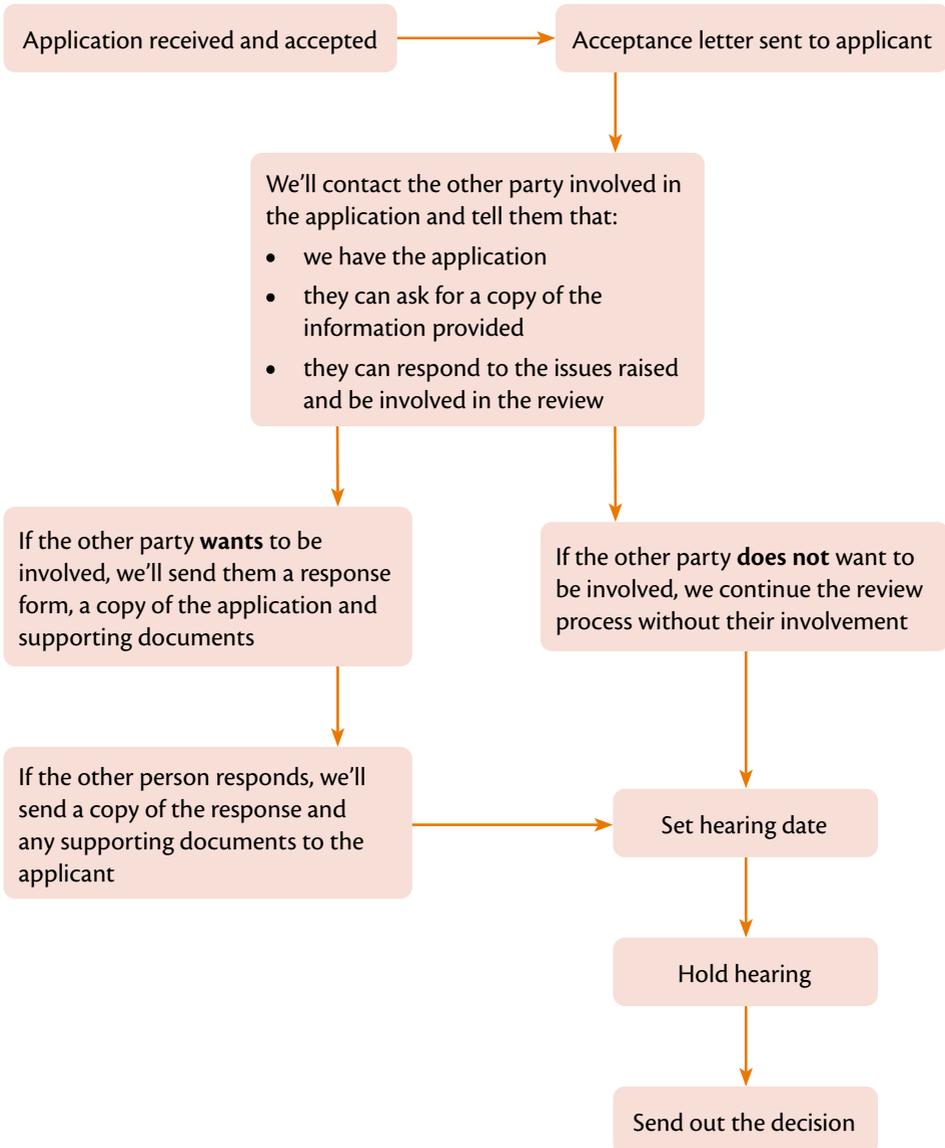
The review officer will consider all related applications at the same time, where possible. If there are time constraints, the other application(s) may need to be heard at a later date.

## If we do not accept your application

If we decline your application because you do not meet the requirements, or your circumstances are too complex for the review officer to make a decision, you can apply to the Family Court for a departure order.

To find out how to do this, read our guide **Helping you to understand child support and the Family Court - IR174**.

## Exemption reviews - how they work



## Applying for an exemption review

If a liable parent is a prisoner, hospital patient, suffering from a long-term illness or under 16 years of age, and meets certain other criteria, they can apply for an exemption from paying child support. If an exemption is granted the liable parent's child support liability is reduced to zero for the period covered by the exemption.

If you are a receiving carer and you disagree with an exemption given to a liable parent, you can apply for an exemption review to see if the exemption can be overturned.

There is only one ground for an exemption review:

- The child support assessment does not take into account the income, earning capacity, property and financial resources of the liable parent.

You can also ask for the assessment amount to be changed if you're receiving child support under a formula assessment.

The review officer can:

- confirm that the exemption is to stay in place
- overturn the exemption for all or part of the period the exemption was granted for
- overturn the exemption and change the assessment if the amount is payable under a child support formula assessment.

The review officer takes into account the following factors when considering a change to the assessment:

- **Whether a change would be just and equitable** - this means that the financial position of all parties, the needs of the child or children and any other relevant facts are considered.
- **If a change would be otherwise proper** - this means the review officer considers the aims of the Child Support Act 1991, including the public interest.

## How to apply

Fill in an **Application for an exemption review - IR472** form, or write us a letter.

To support your application, you'll need to provide:

- details of the liable parent's income, assets and financial position, and
- your financial details (if you are also asking for your assessment to be changed).

Go to pages 28-33 for more information about the review process.

**The information you send with your application will be exchanged with any other parties in the review.**

You can send your application, along with all the supporting information to:

Child Support  
PO Box 39010  
Wellington Mail Centre  
Lower Hutt 5045

## Accepting your application

Before accepting your application, we'll confirm you've provided all information for the review process.

We'll accept your application if you're a receiving carer and:

- your application is based on the qualifying ground
- the facts you give are different from those used in any earlier exemption review for the same year.

After accepting your application, we will contact the liable parent. We'll tell them you've applied for a review and let them know the reasons listed in your application. They can then tell us if they wish to be involved in the review.

We aim to complete the review within 10 weeks or so of receiving the application. This time period allows all the parties to see and respond to each other's information.

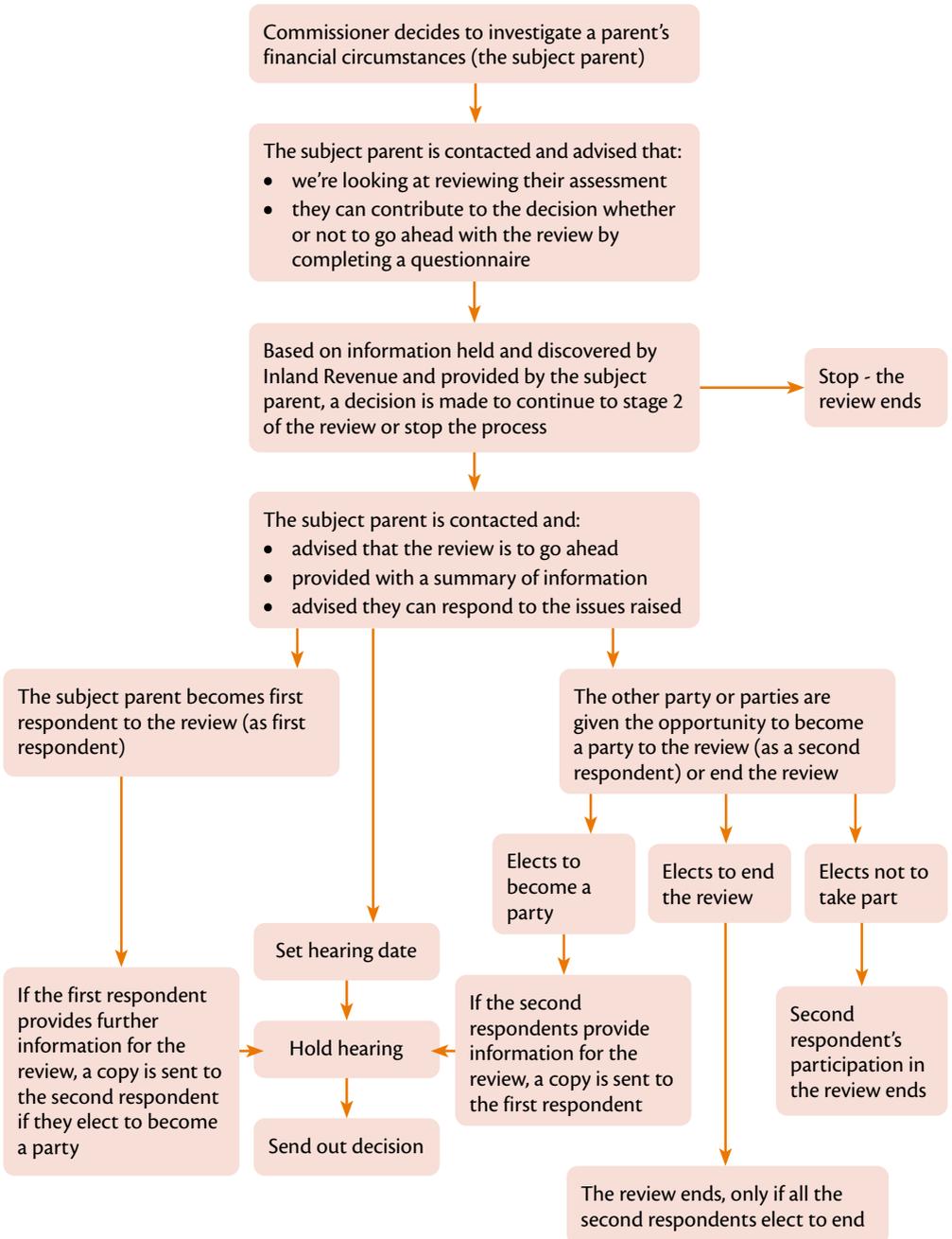
## If we do not accept your application

We'll decline your application if you do not meet the requirements above or your circumstances are too complex for the review officer to make a decision.

If we do, you can appeal to the Family Court.

To find out how to do this, read our guide **Helping you to understand child support and the Family Court - IR174**

# Commissioner reviews - how they work



## Commissioner reviews

Sometimes, the Commissioner of Inland Revenue may decide to review an assessment, if an investigation into a parent's financial affairs shows the assessment does not accurately reflect their ability to provide financial support to their children.

There is only one ground under which the Commissioner can initiate a review:

- The child support assessment does not take into account the income, earning capacity, property and financial resources of either parent or the child (or children).

### For example:

- one parent's financial position has changed significantly
- assets which could be earning income are not doing so.

## Stages in a Commissioner review

There are two main stages in a Commissioner review.

### Stage 1: Deciding if a parent should be subject to a review of their child support.

We identify that a parent, the "subject parent" may be able to contribute more to the financial support of their children based on their financial circumstances. We contact that parent and give them the opportunity to contribute to our decision whether or not to conduct a full review of the assessment.

We'll ask the subject parent to fill in a questionnaire to provide details that will help us decide whether or not to proceed with the review.

### Stage 2: Completing the review.

If, at the end of stage 1, we decide to hold a full review, we formally advise the subject parent that the review will go ahead. We also contact the other parties involved in the child support formula assessment who can then decide if they want to take part in the review. If they do, they become a respondent. In some cases there may be multiple respondents.

The subject parent and other parties who elect to take part in the review (the respondents) will be asked to provide details of their income, assets and financial position.

Stage 2 ends when Inland Revenue advises the subject parent and respondent(s) about any changes being made to the assessment, or if the other parent or carer(s) elects to stop the review.

#### Note

Any of the other parties (the respondents) who receive a sole parent benefit cannot stop the review. If there is more than one other respondent (not including the subject parent), the review can only be stopped if all respondents request it.

The review officer also considers the following points.

- **Your special circumstances** - this means that the facts of your case must be different or out of the ordinary and set it apart from other cases.
- **Whether a change would be fair to all parties and the child or children** - this means that the financial position of all parties, the needs of the child or children and any other relevant facts are considered.
- **If a change would be otherwise proper** - this means the review officer considers the aims of the Child Support Act 1991, including the public interest.

Any parties who elect to take part in the review will be asked to provide details of their financial situation. It's very important that you do this, because it helps the review officer make a decision that is fair to all parties.

#### Note

The information you send will be exchanged between the subject parent and the party (or parties) taking part in the review.

The exchange of information does not apply to information provided to the review officer in stage 1 or sourced from Inland Revenue records.

We aim to complete a Commissioner review within 10 weeks of the decision to initiate the review (stage 2). This gives both parties time to see and respond to each other's information.

# The review process

## Exchange of information

An important part of the review process is the exchange of information. We do this so everyone involved knows what matters the other party or parties intend to raise and can prepare for the hearing.

Providing information is voluntary. The information you provide must be relevant to the review. You should only provide information you are comfortable with the other party or parties receiving.

Review officers only consider information that has been provided and seen by both parties, with both parties having had a chance to respond. The review officer cannot consider any information you do not want passed on, because this would be against the rules of natural justice.

You must send all your supporting information with your application or response. Once we have accepted your application or response to an application, no further information will be released or exchanged between the parties, unless the review officer has requested it.

The other parties involved in the review are entitled to have a copy of your application and all supporting information you provide, including your financial details and information about your household.

You will also receive a copy of any response and supporting information they provide.

The exchange of information does not apply to information provided to the review officer from Inland Revenue records.

For a Commissioner review, only information provided by a parent or carer from stage 2 is exchanged. Information is only exchanged between the subject parent and the other party (or parties) involved in the review and is not exchanged between the other parties themselves.

## Responding to a review

You can choose whether or not to take part in a review. Taking part means the review officer can consider your side of the story, as well as the applicant's.

Before you make this decision, it's important for you to understand how the review could affect you.

If you choose to take part in the review, we'll send you a copy of the application and any supporting information.

You'll be able to provide your response:

- in myIR if you are registered
- by completing the Child support review - response by other party - IR471 at the end of this guide by sending a letter.

Any information you provide must be relevant to the review. You should only provide information you're comfortable for the other party to receive.

If you're responding to an administrative review or an exemption review we must receive your response within 14 days of the date:

- the copy of the application was forwarded to you, or
- notification of the application was sent.

## About the hearing

Once we've accepted your application and contacted the other party or parties to discuss if they want to be involved, we'll organise a hearing. A hearing generally takes approximately 30 minutes.

You can choose to:

- take part in the hearing by telephone
- ask the review officer to make a decision from written information you provide
- attend the review hearing in person in Takapuna, Manukau, Hamilton, Wellington or Christchurch.

We then set a date and time for the hearing and let you know the details of where and when it will be held. The whole review and hearing process is free.

Separate hearings will be held, one for you and one for the other party or parties. You cannot insist that the other party attends the same hearing as you.

Review officers can only consider an application to review the assessed amount of child support. They cannot negotiate payment of arrears or consider the charging or waiving of penalties.

## Attending the hearing

The hearing will be informal and not at all like a court hearing. Someone from Inland Revenue may be there if the review officer requests this.

The review officer may ask you some questions. The review officer runs the hearing, which is held at an Inland Revenue office.

The review officer does not make a decision at the hearing. The hearing is to discuss and clarify information already provided by the parties. Unless requested by the review officer, no further written information will be accepted at the hearing.

## If your circumstances change

If your circumstances change after we've accepted your application for a review, please tell us immediately. We'll take changes of circumstances into account right up until the decision is made.

You may also ask for the application to be withdrawn at any time before it's heard.

## Representatives and support people

In some cases, a representative may stand in and speak for you at the hearing. The other party or parties also have this right.

You may be allowed a representative if you cannot:

- present the information yourself
- get to the review hearing and a telephone hearing is not possible.

You can also take a support person to the hearing. This person could be a relative, friend or business associate. They can help you prepare your information and attend the hearing, but they do not have an automatic right to speak.

We'll determine, after considering all the necessary factors, whether the support person can attend the hearing. Their participation is at the review officer's discretion.

A representative or support person cannot be a lawyer or anyone experienced in advocacy work.

If you want a representative or support person at the hearing, you're required to get approval before the hearing date.

## Paying child support during the review

A liable parent must continue to pay their normal child support assessment (unless they have an exemption) until the decision about the application is known. They may, however, apply to have the payments reduced if they are the applicant.

We only consider reductions to payments if unusual delays in considering the case are likely. We'll consider the effect on all parties before making a decision.

You'll get an opportunity to respond to an application for reduction of child support payments.

If you believe there's no reason for payments to be reduced, we'll take any comments you want to make when the decision is made.

## Applying to have your payments reduced

Send us a letter:

- explaining why your case is likely to be delayed
- telling us you want a reduction in your payments
- with supporting information attached, for example:
  - a statement of financial means
  - documents showing that a delay will cause you serious financial hardship.

We'll tell the other party about your request for reduced payments and they'll have a chance to respond. We then consider how the reduced payments will affect all the parties before making a decision.

## Disagreeing with the decision on reduced payments

Any party affected by the decision about reducing the payments has 28 days to object to it. You need to object in writing.

If we do not allow your objection, you can appeal to the Family Court. This will not delay the review hearing.

# After the review hearing

## Considering the facts

After the hearing, the review officer considers all the information given by everyone involved, as well as any relevant information held by Inland Revenue (including tax information).

The review officer looks at how the child support assessment affects the child, you and the other parties involved. They must be satisfied that:

- special circumstances exist if applying under Grounds 1 to 10 (special circumstances are not considered for Ground 11), and
- a change in the assessment would be just and fair for the child, you and the other parties involved, and
- a change in the assessment would be appropriate in other ways.

Remember, even if you have a valid reason for a review, this does not guarantee the assessment will be changed.

## The review decision

The decision is usually finalised within three weeks of the hearing and we send all parties a copy of the written decision.

The review officer must provide reasons for their decision. This is a legal requirement.

Any information given to the review officer may appear in the written decision. This could include any information given by the other party (or parties and information already held by Inland Revenue).

## If you disagree with the review decision

Inland Revenue cannot amend the review decision once it has been issued to the parties involved in the review.

If you disagree with the review decision, you have the following options:

1. If you applied for the administrative review, you can have the same grounds considered at the review looked at again by applying to the Family Court for a departure order. You can only rely on the grounds put to the review officer in the administrative review.
2. If you were the respondent to the administrative review, you can appeal the decision in the Family Court. The Court will then hear the original case.
3. You can lodge an appeal in the Family Court to have the exemption review reheard.
4. If you were a party to the Commissioner review (including any party that did not elect to be part of the review), you can appeal the decision in the Family Court. The Court will hear the original case again. If the review officer decided the matter was “too complex”, and you were a party to the review (not the subject parent) you can apply to the Family Court for a departure order.

If there's a new ground or matter not considered by the review officer, or a change of circumstances since the last review, you can apply to Inland Revenue for an administrative review.

A liable parent cannot apply for an exemption review. If they want a new matter, or circumstances not taken into account in the exemption review, considered, they can apply for an administrative review.

For information about how to apply for a departure order or lodge an appeal, read our guide **Helping you to understand child support and the Family Court - IR174**.

## Disclosing information from the review

It is unlawful to discuss or pass on information provided by any party in a review or any information contained in the review decision. The only exceptions are, for example, if you're seeking advice from your lawyer or providing information for a Family Court proceeding where the parties are the same as in the review.

Inland Revenue or the Family Court has to approve any other request to disclose information from a review.

## Where to get more help

For more information about child support reviews, go to [ird.govt.nz/childsupport](https://ird.govt.nz/childsupport) or call us on 0800 371 333.

- If you're overseas call us on 64 9 984 2531
- If you're in prison, call us on 0800 387 782.

For general child support enquiries, call us on 0800 221 221.

## Check list - child support reviews

Before you apply for a review, have you considered the other options? (see page 6)

You'll find the following review forms at the back of this guide.

- To apply for a review, use the **Application for an administrative review - IR470** form.
- If you're applying under Ground 5, use the **Ground 5 - high cost of contact worksheet - IR470A** as well as the IR470 form.
- If you're applying under Ground 11, use the **Ground 11 - re-establishment costs - IR470B** form as well as the IR470 form.
- To respond to a review, use the **Child support review - response by other party - IR471** form.
- If you're making a cross-application for a review of your own (see page 23) use the IR470 as well as the IR470A or IR470B.

It's your choice to fill in the **Child support review - statement of financial position - IR178** form. We encourage people to do this because the review officer can only make a decision based on the information available to them.

Send us all the information you'd like the review officer to consider before the review begins, because you will not be able to present any additional information once the review begins.

Before sending us your application or response, check that you've:

- given us a contact phone number
- answered all the questions
- signed the form(s)
- written your IRD number and name on any extra information you want the review officer to consider
- included all the information you'd like the review officer to consider
- read and understood "exchange of information" on **page 30**.





Child Support  
Turuki Tamariki

IR470  
November 2021

# Application for an administrative review

### When to use this form

Use this form when you have grounds to apply for an administrative review of a child support formula assessment.

There is a four-year time limit on reassessing past child support years. This means you cannot apply for an administrative review of a child support year that ended more than four years ago.

Read the guide **Helping you to understand child support reviews – IR175** before completing this application.

You can complete an administrative review application at [ird.govt.nz/myIR](http://ird.govt.nz/myIR)

## 1 Your name Mr Mrs Miss Ms

To help us, show the name you use for child support.

First name(s)  
Surname

## 2 Grounds for applying

The grounds for my application are:

ground number   
ground number   
ground number

See pages 11-19 of our guide **Helping you to understand child support reviews - IR175** for more information on the grounds. Describe your circumstances or how your situation fits the ground(s) you've indicated. If you need to use extra paper please include your name and IRD number and attach the extra pages to this form.

Empty text area for describing circumstances.

## 3 Request for review

I believe there are circumstances that are not taken into account by the formula assessment.

I am applying under section 96B of the Child Support Act 1991 for an administrative review of the assessment for these year(s).

Year ending 31 March  Year ending 31 March  Year ending 31 March

**4** I'm applying for the following child or children:

First name(s)	Surname(s)	Date of birth		
		Day	Month	Year

**5** Your IRD number

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

--	--	--	--	--	--	--	--

**6** Your address

Street address or PO Box	
Suburb, town or city	Postcode
Country	

**7** Your contact details

( )	( )	( )
Day	Evening	Mobile
Email		

**8** **Your requirements for the hearing** (tick as appropriate)

Will you be present at the hearing in Takapuna, Manukau, Hamilton, Wellington or Christchurch?

Yes  No

If "no", would you prefer your part of the hearing to be done by phone or on the information you have provided in writing?

Phone  Writing

#### Support at the hearing

You can have a support person or representative at the hearing. See page 30 of our guide **Helping you to understand child support reviews - IR175** for more information and to see if your support person or representative meet the rules to be at the hearing.

Do you want to bring a support person to the hearing?

Yes  No

Do you want to have a representative attend the hearing?

Yes  No

If "yes" to either, please give their name and occupation

Support person's name

First name(s)
Surname

Support person's occupation

--

Support person's phone numbers

( )	( )	( )
Day	Evening	Mobile

**9** **Information about the other party or parties to the formula assessment for the child or children**

Name of other party

Mr  Mrs  Miss  Ms (Tick one)

First name(s)
Surname

Address

Street address or PO Box	
Suburb, town or city	Postcode
Country	

Contact details  ( )  ( )  ( )  
 Day Evening Mobile  
 Email

---

Name of other party (if any)  Mr  Mrs  Miss  Ms (Tick one)  
  
 First name(s)   
 Surname   
 Postal address   
 Street address or PO Box   
 Suburb, town or city  Postcode   
 Country   
 Contact details  ( )  ( )  ( )  
 Day Evening Mobile  
 Email

**10 Declaration**

I understand that:

- This review is not limited to the grounds in this application and the result may be different to the change requested. (See page 22 of our guide **Helping you to understand child support reviews - IR175**).
- All parties to the child support assessment will be invited to take part in the review.

To the best of my knowledge the information given is true and correct.

Signature

/ /  
Date

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

**Privacy**

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

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'll 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](http://ird.govt.nz/privacy)





**Child Support**  
Turuki Tamariki

IR470A  
November 2021

# Ground 5 – high cost of contact worksheet

**When to use this form:**

- when you apply for an administrative review under Ground 5
- you must also complete the **Application for an administrative review – IR470 form**

Read the guide **Helping you to understand child support reviews – IR175** for more information on ground 5 to help with completing this form.

You can complete an administrative review application at [ird.govt.nz/myIR](http://ird.govt.nz/myIR)

**1 Your 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

First name(s)

Surname

**3 I'm applying for the following child or children:**

First name(s)	Surname(s)	Date of birth		
<input type="text"/>				
<input type="text"/>				
<input type="text"/>				
<input type="text"/>				

Day    Month    Year

**4 Contact costs (annual)**

Your costs to maintain contact must be more than 5% of the adjusted income used in the child support assessment. If you use a private vehicle to travel to and from contact visits, the cost of travel is calculated per kilometre, see [ird.govt.nz/child-support/reviews-objections-exemptions/reviews/grounds](http://ird.govt.nz/child-support/reviews-objections-exemptions/reviews/grounds)

Distance travelled if using private vehicle

Private travel (fares for bus, train, plane, or petrol) \$  .

Commercial travel \$  .

Accommodation \$  .

Other costs, for example, costs to keep in regular phone contact with your child.  \$  .

\$  .

Costs of enjoying contact, for example, food and entertainment are not part of contact costs.

**Add up the costs listed. This is the total yearly contact cost (Box A)**      A    \$  .

**5 Show the adjusted income figure used in the child support formula assessment.** \$

**Note:** You can find the adjusted income on your most recent Child support entitlement or Child support to pay letter. If you're a non-parent carer, please contact us so we can advise the adjusted income you need to use.

**Multiply the adjusted income by 5% and write your answer in Box B** **B** \$

**Subtract Box B from Box A and write your answer in Box C** **C** \$

This is the amount that can be taken into account when considering your application.

**6 Please fill in the following details**

The child or children live in   
Town or city

Country

I live in   
Town or city

Country

Tell us about the contact you have had over the past 12 months. Tell us about the type of contact and the date it took place, for example, school holidays the children were in your care for two weeks.

Has the other party paid anything toward the cost of maintaining your contact?  Yes  No

Amount paid by other party or parties towards the cost of these contact visits. Amount paid, if known: \$

**7 Declaration**

- This statement is a true account of the costs of enabling contact with the child/children named in this application.
- I understand that Inland Revenue will give a copy of this form and any supporting information to the other party or parties if they ask for it.

Signature   
Date

**RESET FORM**



Child Support  
Turuki Tamariki

IR470B  
November 2021

## Ground 11 – Re-establishment costs

**When to use this form:**

- when you apply for an administrative review under Ground 11
- you must also complete the **Application for an administrative review – IR470 form**

You can make your application for administrative review at [ird.govt.nz/myIR](http://ird.govt.nz/myIR)

Read the guide **Helping you to understand child support reviews – IR175** for more information on ground 11 to help with completing this form.

**1 Your 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

First name(s)

Surname

**3 Date of separation from the other parent of the children this review application is for**

Did you reconcile at any time after separation?

Yes  No

Day Month Year

If "yes", please provide the dates:

from

to

from

to

**4 Income details**

Show the adjusted income used in the child support formula assessment.

\$

**Note:** You can find the adjusted income on your most recent child support entitlement or child support to pay letter.

How much of the adjusted income has been earned from additional work since the separation?

\$

Please provide details of the additional work you took on to earn the extra income, for example got a second job or regular overtime was earned.

For more information about 'additional work' refer to the guide **Helping you to understand administration reviews - IR175**

Attach any supporting documents you want to have considered in the review. These could be payslips, bank statements, set of accounts or a letter from your employer or accountant.

If you use extra paper, please include your name and IRD number and attach to this form.







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

**Your name**

To help us, show the name you use for child support.

Mr Mrs Miss Ms

First name(s)

Surname

**Your address**

Street address or PO Box

Suburb, town or city

Postcode

Country

**Your contact details**

Day

Evening

Mobile

Email

**4 Your requirements for the hearing** (tick as appropriate)

Will you be present at the hearing?	Yes	No
If "no", would you prefer your part of the hearing to be done by phone or on the information you have provided in writing?	Phone	Writing

**Support at the hearing**

You can have a support person or representative at the hearing. See page 30 of our guide **Helping you to understand child support reviews - IR175** for more information and to see if your support person or representative meet the rules to be at the hearing.

Do you want to bring a support person to the hearing? Yes No

Do you want to have a representative attend the hearing? Yes No

If yes to either, please give their name and occupation

First name(s)

Surname

Occupation

**5 Declaration**

To the best of my knowledge the information given is true and correct.

Signature

/ /

Date

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

**Privacy**

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

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'll 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](http://ird.govt.nz/privacy)



**Child Support**  
Turuki Tamariki

IR178  
November 2021

# Child support review – statement of financial position

**When to use this form**

Complete this form when you are applying for or responding to an administrative review application. You can make your application for an administrative review using myIR.

Before applying for an administrative review read the guide **Helping you to understand child support reviews – IR175** to learn more about the administrative review process.

**1 Your details**

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

Your name  
First name(s)   
Surname

Your address  
Street address or PO Box   
Suburb, town or city  Postcode

Phone number(s)  
Day  Evening  Mobile

**2 Name and address of employer**

Name   
Address

Phone number(s)  
Day  Evening  Mobile

Your occupation or job   
*If you have more than one employer, show the one you work the most hours for*

**Declaration**

- To the best of my knowledge the information given is true and correct.
- I understand that the financial information in this form will be provided to the other person(s) for the purpose of this review if they are the applicant or the other party and they ask for a copy.
- I understand that even if a copy is not requested, the contents of this statement may be referred to in the review officer's decision.

Signature  / /  
Date

There are penalties for deliberately giving false or misleading information.

OFFICE USE ONLY Review case number  Applicant  Other party  Office

**3 Income**

Please show your income details before tax and other deductions such as superannuation, union fees or insurance are taken out. Only give details about personal income and expenses, not company, partnership or trust details.

	Your yearly income	Your monthly income	Income of spouse or partner living with you
Salary or wages from regular job(s)	\$ . .	\$ . .	\$ . .
Work and Income benefit	\$ . .	\$ . .	\$ . .
Type	\$ . .	\$ . .	\$ . .
ACC payments	\$ . .	\$ . .	\$ . .
Pay for temporary, casual or part-time work	\$ . .	\$ . .	\$ . .
Drawings from business	\$ . .	\$ . .	\$ . .
Self-employed income	\$ . .	\$ . .	\$ . .
Superannuation	\$ . .	\$ . .	\$ . .
Working for Families Tax Credits	\$ . .	\$ . .	\$ . .
Child support or maintenance	\$ . .	\$ . .	\$ . .
Rent or board	\$ . .	\$ . .	\$ . .
Interest or dividends	\$ . .	\$ . .	\$ . .
Other	\$ . .	\$ . .	\$ . .
<b>Total income</b>	<b>\$ . .</b>	<b>\$ . .</b>	<b>\$ . .</b>

	Name	Relationship to you (for example, son, mother, partner)	Date of birth (children only)
Please give information about every person in your household you financially support or help support.			/ /
			/ /
			/ /
			/ /
			/ /
			/ /
			/ /
			/ /
Include anyone you financially support, or help support, who doesn't live in the same house as you.			/ /
			/ /
			/ /
			/ /
			/ /
			/ /
			/ /
			/ /

**4 Expenses**

	Your monthly share	Spouse or partner's share
How much do you pay each month for the following?		
Rent, board or mortgage	\$ . .	\$ . .
House maintenance	\$ . .	\$ . .
House and contents insurance	\$ . .	\$ . .
Rates	\$ . .	\$ . .
Power and gas	\$ . .	\$ . .
Telephone, including mobile	\$ . .	\$ . .
Food and groceries	\$ . .	\$ . .
Cigarettes and alcohol	\$ . .	\$ . .
Entertainment	\$ . .	\$ . .
Rental of household items	\$ . .	\$ . .
TV subscriptions (Sky, Netflix)	\$ . .	\$ . .
Hire purchase <b>(payments only—show details of what you owe on the next page)</b>	\$ . .	\$ . .
Bus, train, taxi fares and petrol	\$ . .	\$ . .
Vehicle registration and insurance	\$ . .	\$ . .
Vehicle maintenance	\$ . .	\$ . .
Clothing and footwear	\$ . .	\$ . .
Childcare	\$ . .	\$ . .
School expenses	\$ . .	\$ . .
Child support or maintenance payments	\$ . .	\$ . .
Access to children (travel and accommodation)	\$ . .	\$ . .
Animal expenses (food, vet, registration)	\$ . .	\$ . .
Work and Income repayments	\$ . .	\$ . .
Medical (not claimed on insurance)—doctor, dentist, pharmacy, optician	\$ . .	\$ . .
Insurance (medical, life, other)	\$ . .	\$ . .
Superannuation contributions	\$ . .	\$ . .
Store cards, such as Farmers, or The Warehouse <b>(payments only—show details of what you owe on the next page)</b>	\$ . .	\$ . .
Credit card repayments <b>(payments only—show details of what you owe on the next page)</b>	\$ . .	\$ . .
Bank or loan repayments <b>(payments only—show details of what you owe on the next page)</b>	\$ . .	\$ . .
Donations	\$ . .	\$ . .
Tax	\$ . .	\$ . .
Other (for example courts/fines)	\$ . .	\$ . .
Total monthly expenses	\$ . .	\$ . .

<i>OFFICE USE ONLY</i>	Total income	<input type="text"/>	Total assets	<input type="text"/>
	Total expenses	<input type="text"/>	Total liabilities	<input type="text"/>
	Balance	<input type="text"/>	Balance	<input type="text"/>

**5 Assets and liabilities**

What you own and what you owe

House	Ownership		Value	Amount owing
	self	joint		
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
<b>Other real estate (give details, for example, flats, land)</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
<b>Motor vehicles</b>				
Make and year <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
Make and year <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
<b>Furniture and household items</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Personal items (for example, jewellery)</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Other loans or purchase agreements</b>				
Purpose <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
Purpose <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
Term of loan <input type="text"/> Date started <input type="text"/> / <input type="text"/> / <input type="text"/>				
<b>Credit cards or store accounts</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Other—include any money owed to you (give details)</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Savings and investment accounts</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Shares, debentures, bonds, life insurance</b>				
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$ <input type="text"/>	\$ <input type="text"/>
<b>Total</b>			\$ <input type="text"/>	\$ <input type="text"/>

**Make sure you have signed and dated the declaration on the front page before sending to IR.**





