



Notice of proposed adjustment

IR770 April 2020

Dispute a tax assessment or a decision

Use this form to:

- · formally dispute one or more tax assessments when you haven't been able to reach agreement with us, or
- formally dispute certain decisions we've made (eg, decisions about your tax residency or GST registration).

For more information on disputes please visit our website ird.govt.nz/disputes Our website includes guides to help you complete this process and other options if this form is not right for you.

Time limits apply for disputing an assessment or a decision. See below for more information.

Taxpayer's details				
Full name				
IRD number	(8 digit numbers start in the second box. 12 3 4 5 6 7 8)			
Address				
	Street address or PO Box number			
	Suburb, box lobby or RD	Town or city		
Contact details	()			
	Telephone	Contact person (if applicable)		
Tax agent's details (if applicable)				
Name				
Address				
	Street address or PO Box number			
Contact details	Suburb, box lobby or RD	Town or city		
Contact details	Telephone	Contact person (if applicable)		
This notice is for the attention of (if known):				
Name				
Date	Day Month Year			

Time limits

You have four months to send this form to us. If you're disputing:

- a self-assessment, this timeframe starts from the date we received your assessment in your return.
- an assessment we made, this timeframe starts from the date the notice of assessment was issued.
- a disputable decision we made, this timeframe starts from the date of the decision.

If you don't send this form within the time limit you'll generally be considered by law to have accepted our position.

You're allowed by law to send us this form outside this timeframe if there are exceptional circumstances, or you've demonstrated you intended to enter into the disputes process. Please include a note explaining why it is late or how you demonstrated you intended to enter into the disputes process (if this applies).

Completing this form

If there is not enough space on this form don't complete the boxes on the next 2 pages. Instead, attach your own document to this form and use the same headings used in the next 2 pages.



What is the change you want? For a change to an assessment:	
Form number of the return you filed:	(eg, IR3)
NOTE: If you haven't filed a return and w State the form number in the box above	ve assessed the tax for you, you must attach the completed outstanding return to this form.
Period the return covered: (eg, 01/04/2018 to 31/03/2019)	Day Month Year Day Month Year
What is the amount of the change you w	ant made to the assessment?
For a change to a decision: What is the change you want made to or	ur decision?
Describe the facts and circumstances that	at support your proposed change. Include any important facts you think we may not know.

Why do you think your proposed change is correct?

Explain why you think your proposed change is correct. You'll need to provide details of the law you're relying on to support your proposed change. If you can't do this, then you'll need to provide enough detail so we can identify any relevant legislative provisions for you. You'll also need to explain how the law applies to the facts.

You can find examples to help you answer this question and information about tax laws by searching our website. You can also refer to publications, court cases and legal principles that support your proposed change.

We can't help you answer this question. If you need help we recommend you get advice from a professional tax advisor.			
List the decomposite verylog attached			
List the documents you've attached In tax disputes you have the responsibility to prove the assessment or decision is wrong. Attach copies of documents you're aware of that are significantly relevant to the issues you've raised. List the documents you've attached in the space below. You don't have to provide copies of any law, cases or publications you're relying on. Just refer to these sources by name with enough detail so we can find them.			

Consent for email communication				
I consent to two-way communication with Inland Revenue by email throughout the disputes process.				
I understand this email consent will also cover any communication with Inland Revenue's Disputes Review Unit. I also understand these emails may be encrypted, password protected and may contain confidential and/or commercially sensitive information. Inland Revenue will take all reasonable steps to reduce any risk of unauthorised access or release of confidential information, but can't guarantee emails won't be intercepted or read while in transit.				
Email address:				
Checklist				
Under the law you need to provide a sufficient amount of information for this form to be valid. The checklist below will help you meet those legal requirements:				
My Notice of proposed adjustment form:				
identifies the change I want made to the assessment or the change I want made to a decision,				
gives a statement of the facts which support my proposed change to an assessment or proposed change to a decision,				
gives a statement of the law and how the law applies to the facts in enough detail to explain to Inland Revenue why my proposed change to an assessment or proposed change to a decision should be made, and				
includes copies of any documents which I'm aware of that are significantly relevant to the issues I've raised.				

Next steps

Once you've completed this form, please send it to us (with any attachments).

If you have been in contact with an Inland Revenue staff member about the dispute, send this form to that person. Otherwise send this form to:

Inland Revenue

PO Box 39010

Wellington Mail Centre

Lower Hutt 5045

If we decide your proposed change is correct we'll either make a new assessment in line with your proposed change or if the dispute is about an assessment we made, the assessment in your return stands and the matter ends there. Otherwise, we'll send you our *Notice of response* within two months.

Please be aware that entering into a dispute does not stop interest and penalties being applied to outstanding amounts.

For more information about the disputes process, go to our website ird.govt.nz/disputes