



Notice of Response

Reply to a notice of proposed adjustment

IR771
April 2020

Use this form if we have sent you a *Notice of proposed adjustment* and you disagree with one or more of the proposed changes. For more information on disputes, visit our website ird.govt.nz/disputes Our website includes guides to help you complete this process.

Time limits apply for replying to a *Notice of proposed adjustment* we've sent you. See below for more information.

Taxpayer's details

| | | | |
|-----------------|--|--------------------------------|--|
| Full name | <input type="text"/> | | |
| IRD number | (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8) | <input type="text"/> | |
| Address | <input type="text"/> | | |
| | Street address or PO Box number | <input type="text"/> | |
| | Suburb, box lobby or RD | Town or city | |
| Contact details | () | <input type="text"/> | |
| | Telephone | Contact person (if applicable) | |

Tax agent's details (if applicable)

| | | | |
|-----------------|---------------------------------|--------------------------------|--|
| Name | <input type="text"/> | | |
| Address | <input type="text"/> | | |
| | Street address or PO Box number | <input type="text"/> | |
| | Suburb, box lobby or RD | Town or city | |
| Contact details | () | <input type="text"/> | |
| | Telephone | Contact person (if applicable) | |

This notice is for the attention of (if known):

| | |
|------|----------------------|
| Name | <input type="text"/> |
|------|----------------------|

| | | | |
|------|----------------------|----------------------|----------------------|
| Date | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Day | Month | Year |

Time limits

You must send this form to us within two months of the date our *Notice of proposed adjustment* was issued to you.

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 continue the disputes process. Please include a note explaining why it is late or how you demonstrated you intended to continue 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.



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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.

Tick here

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 response form:

shows the changes to any amounts on our *Notice of proposed adjustment* that result from the facts and legal arguments I've made.

describes any facts or legal arguments which I rely on in support of my view that the proposed changes in our *Notice of proposed adjustment* are wrong.

identifies any facts or legal arguments that were wrong in the *Notice of proposed adjustment* we issued to you **and** explains why they're wrong, and

(Tick each circle to confirm)

applies legal arguments to the facts to explain why the proposed changes in our *Notice of proposed adjustment* are wrong.

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

We'll reply to you within two months. If we decide your view is correct we'll either make a new assessment in line with your view or the assessment in your return stands and the matter ends there. Otherwise, we'll contact you to arrange a conference between you (or your agent) and us.

We get together in a conference to:

- exchange relevant information and documents about the dispute, and
- try and resolve differences about the facts, laws, and legal arguments.

This can be done over the phone or in person. You can choose to have a senior Inland Revenue staff member act as facilitator for the conference. This facilitator will have had no previous involvement with the dispute.

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