

10 September 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 7 August 2026. Your request is enclosed as **Appendix A**.

On 19 August, you clarified your request to be just for applications within myIR.

On 2 September, we notified you of our decision to extend the timeframe to make a decision on your request by five working days because your request necessitated a search through a large quantity of information and meeting the original time limit would unreasonably interfere with our operations.

Items 1 and 2: Contact Centre Volumes and Operating Costs

The information you have requested for inbound contact volume is provided to you in Table 1, below.

Table 1: Total inbound contact volumes for the 2024/25 and 2025/26 financial years, by channel

Contact type	FY 2025	FY 2026
Web Messages	1,316,776	1,399,012
Paper Correspondence Received*	173,995	103,665
Attempted Voice Calls	2,008,142	1,985,269
Front of House Visits (Number of customers)	181,344	185,345
Total	3,680,257	3,673,291

*Emails are included as 'Paper Correspondence' due to how this communication type is stored within Inland Revenue systems.

Customer assistance activities (for example, voice channels, correspondence, and face-to-face services) are undertaken by staff across Inland Revenue's business units, rather than through dedicated contact centres. Accordingly, we do not hold information on the costs associated with operating contact centres. This part of your request is therefore refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

However, I can provide an estimate cost of providing these services. The cost of providing assistance activities to customers and intermediaries (for example tax agents) was estimated at \$187 million in 2025/26 and \$199 million in 2024/25. This estimate includes direct costs (for

example staff costs) and indirect costs (for example technology, systems maintenance, accommodation, depreciation, and general overheads).

Items 3, 4 and 5: Contact Reason Categories, Volumes and Review of Categorisation Processes

Contact categories are recorded differently depending on the type of contact and how the enquiry is received:

- For web messages, the customer initially selects the category, although this may later be changed by a staff member if another category better reflects the nature of the enquiry.
- For front of house (in-person reception) visits the category is selected by a staff member and can have multiple categories recorded for one visit.
- For paper correspondence, the category is selected by a staff member.

Contact categories are based on the main issue identified during the contact. Because customers can raise more than one matter in the same interaction, the category recorded may not show the full reason for the contact.

Inland Revenue does not hold full text records of the content of customer calls. While audio recordings may be available for some calls, Inland Revenue does not hold a readily accessible record that summarises or categorises the content of those recordings.

Some calls are also general in nature or relate to simple enquiries that do not require detailed recording, such as requests for forms or confirmation of previous outcomes, including refund dates or amounts. As a result, Inland Revenue does not hold the requested category data where that data would need to be based on detailed call content records.

Inland Revenue does, however, hold records of the 0800 telephone lines or equivalent overseas direct dial toll lines used by external customers with each 0800 or direct-dial line handling enquiries relating to a distinct but broad topic. These records indicate the customer's initial or main topic of enquiry based on the phone line or queue selected.

Due to the reasons above, I am unable to provide the top 30 recorded contact categories for voice contacts for the financial years 2024/25 and 2025/26 and therefore this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

I can, however, provide the top 0800 telephone lines or equivalent overseas direct dial toll lines relative to volume of contact and the top 30 recorded contact categories and volumes for web messages, front of house visits and paper correspondence received. These are provided to you in **Appendix B**.

As calls may be transferred between queues or relate to more than one topic, the figures provided for voice contacts should be treated as indicative only and not as absolute values.

A copy of the web message categories, correspondence categories and front of house visit categories that Inland Revenue currently uses is provided to you, attached as **Appendices C, D and E**.

Please note: any reference to 'START' is referencing Inland Revenue's main system which is used to administer the tax system.

Please note that some information in these documents has been refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Inland Revenue does not hold any internal review, report or paper produced in the last three years concerning the accuracy, granularity or usefulness of contact reason categorisation. Accordingly, this part of your request is refused under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist.

Items 6, 7 and 8: Online Application Performance, Completion Rates and Application Outcomes

The number of online application forms that have been submitted for the 2025 and 2026 financial years is provided to you in **Appendix F**.

Inland Revenue has not established formal reporting to track drop-off, abandonment or partial completion of online applications and does not hold data that identifies the number or proportion of applicants who started an online application but did not ultimately submit it, including the point at which they left the process.

The system records individual interactions with an application, rather than tracking each unique application or applicant through to their final outcome. These records do not allow Inland Revenue to determine whether an incomplete interaction represents an application that was abandoned, subsequently completed, or appropriately ended for another reason.

Consequently, the available system records cannot be used to produce reliable drop-off, abandonment or partial-completion data at application, page or question level and therefore your request for this information is refused under section 18(g) of the OIA as the information is not held by Inland Revenue.

Similarly, Inland Revenue does not track or report the number of applications returned to applicants, declined or delayed because information was missing, incomplete or incorrect. Therefore, this part of your request is refused under section 18(g) of the OIA as the information is not held by Inland Revenue.

Item 9: User Research, Reviews and Accessibility Assessments of Online Application Journeys

A list of the documents Inland Revenue holds for user research, usability testing, content design review, plain language review or accessibility assessment carried out on application forms or online application journeys in the last three years is provided to you in Table 2, on the next page.

Table 2: List of documents for accessibility reviews carried out on application forms or online application journeys in the last three years

Document Name	Date
Student Loan Fees Free – First month insights	February 2026
Family Boost Review	November 2025
FamilyBoost (Register + Claim)	September 2025
KiwiSaver Insights	October 2025
Registering for new tax accounts	July 2025
Fees Free CIT October release 2025	August 2025
Relief in myIR – Customer sentiment	February 2025
Admin review myIR application	February 2024
myIR self-service instalment arrangement review	January 2024
Working for Families income in myIR	May 2024
Extension of Time Customer Testing	May 2024
Applying for relief – Channel experience	May 2025

Items 10 & 11: Accessibility Assessments of Online Application Journeys and Plans to Address Identified Findings

For Inland Revenue's external websites, over the past three years the Department of Internal Affairs' (DIA) quarterly Centralised Web Accessibility Checker (CWAC) scans have been used to identify, prioritise, and remediate accessibility issues. As a participant in the CWAC Pilot, Inland Revenue has been using these scans since mid-2023 to guide our accessibility programme of work.

During this time, Inland Revenue has implemented a significant programme of work to improve accessibility across its websites, including a complete rebuild of the search experience and user interface. As a result of ongoing remediation activities and platform improvements, earlier external accessibility reports no longer accurately reflect the current accessibility status of the websites.

More recently, Inland Revenue has adopted DIA's cloud-based CWAC self-service tool, which enables accessibility scanning across all website pages. The increased coverage provided by this tool is expected to assist in identifying and addressing the majority of remaining legacy accessibility issues before further human-led accessibility reviews are undertaken.

For myIR, Inland Revenue undertook an accessibility assessment of five key myIR customer journeys in September 2021 with an external accessibility agency. The results of this assessment ranged from 50-62% pass rate, resulting in an average of 57% pass across all 5 flows. The findings from this review were analysed and categorised to support remediation planning and

prioritisation of accessibility improvements across the platform. Some findings related to underlying platform components and shared functionality, requiring broader technical enhancements to address them effectively.

In addition, an internal accessibility review of the platform was undertaken by Inland Revenue's development provider in 2024. As the provider responsible for the software platform used for myIR, this review was informed by detailed knowledge of the platform's specific configuration and technical architecture.

Since the initial assessment, Inland Revenue has progressed accessibility improvements through a combination of remediation, platform enhancements, and incorporation of accessibility requirements into relevant initiatives and ongoing development work. Inland Revenue is also planning a further accessibility review in 2027 to assess the current accessibility of these journeys and evaluate changes made since the 2021 assessment.

In addition, over the last two years, Inland Revenue has introduced a range of new accessibility tools, testing capabilities, and supporting processes that have significantly strengthened and reshaped how accessibility is considered, assessed, and validated throughout the delivery lifecycle. Accessibility testing is now integrated across all stages of delivery, using a combination of automated and manual testing methods to identify and address issues earlier and more consistently, supporting compliance with the New Zealand Web Accessibility Standard 1.2 and WCAG (Web Content Accessibility Guidelines) requirements.

Inland Revenue is currently in the process of updating our 2026-2027 Diversity, Equity and Inclusion Plan in which accessibility for our customers is considered. You can view our current Diversity, Equity and Inclusion Plan, completed in 2024, on the following website: www.ird.govt.nz/about-us/publications/annual-corporate-reports/our-gender-pay-gap-action-plan

A more accessible HTML version of this plan is available on the following website: www.ird.govt.nz/about-us/publications/annual-corporate-reports/our-gender-pay-gap-action-plan/diversity-equity-and-inclusion-roadmap

You can view information about DIA's CWAC monitoring programme at the following link: www.digital.govt.nz/standards-and-guidance/nz-government-web-standards/centralised-web-accessibility-checker-cwac

Additionally, DIA publishes the results of the CWAC checker, and these results can be found at the following link: www.catalogue.data.govt.nz/dataset/centralised-web-accessibility-checker-cwac-monitoring-programme#dataset-resources

Item 12: Complaints and Feedback on the Clarity, Length and Difficulty of Application Forms

Inland Revenue does not hold complaint information in a format that would allow us to identify and report on complaints about the clarity, length, or difficulty of application forms across Inland Revenue. While individual complaints may mention forms or application processes, this information is not separately categorised, coded, or routinely reported on. Therefore, this part of your request is refused under section 18(g) of the OIA as we do not hold any summary,

thematic analysis, or reporting specifically covering application forms for the last three financial years.

Right of review

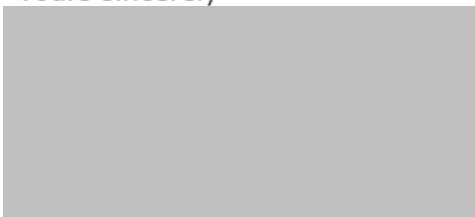
If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Joanne Taranaki

Enterprise Leader, Customer and Compliance Services – Planning, Design and Delivery

Appendix A – Original Request

Tēnā koutou I am requesting the following information under the Official Information Act 1982. Where a request covers more than one financial year, please provide each year separately. I have tried to limit each item to information that is likely to be held in an existing system or document, rather than information that would need to be created. If any item would require substantial collation or research, I would welcome the opportunity to narrow it rather than have it refused, and I am happy to be contacted directly to do so.

Contact demand and cost:

- 1. Total inbound contact volume to your contact centre for the 2024/25 and 2025/26 financial years, broken down by channel (telephone, email, online messaging, in person) where that breakdown is held.*
- 2. Total contact centre operating cost for each of those financial years.*
- 3. The top 30 recorded contact reasons for each of those financial years, with volumes.*
- 4. The total number of distinct contact reason categories in use, and any document describing how those categories are defined, assigned, maintained or reviewed.*
- 5. Any internal review, report or paper produced in the last three years concerning the accuracy, granularity or usefulness of contact reason categorisation. If no such document exists, please confirm that.*

Online applications and forms

- 6. For each online application form your agency provides to the public, the number of applications started and the number submitted, for the 2024/25 and 2025/26 financial years, where that data is held.*
- 7. Any data held on drop-off, abandonment or partial completion of online applications, at any level of detail, including page-level or question-level analytics.*
- 8. The number of applications returned to applicants, declined or delayed because information was missing, incomplete or incorrect, for those financial years, where that data is held.*
- 9. A list of the titles and dates of any user research, usability testing, content design review, plain language review or accessibility assessment carried out on your application forms or online application journeys in the last three years. I am requesting the list of documents in the first instance, not the documents themselves.*

Accessibility

- 10. Your agency's most recent assessment of its online application journeys against the New Zealand Web Accessibility Standard 1.2, including the date it was carried out and by whom.*

11. Any current documented plan or programme of work to address accessibility findings in those journeys.

Complaints and feedback

12. Any summary, thematic analysis or reporting held on complaints or feedback received about the clarity, length or difficulty of your application forms, for the last three financial years.

Notes on this request Where information is not held, I would be grateful if the response could say so explicitly for each item, rather than for the request as a whole. A confirmation that particular information is not collected is itself useful to me, and I do not intend the request to imply that it should be. Where information exists in a raw or unformatted state, I am content to receive it in whatever form it is held, including a spreadsheet extract. I do not require it to be tidied, formatted or accompanied by explanatory material. Where a document is largely out of scope but contains a relevant section, I am happy to receive only the relevant part. I understand a decision is due within 20 working days of receipt. If an extension is required, I would appreciate being told which items are causing the delay so that I can consider narrowing them.

Appendix B – Top 30 Contact Categories*Web Message Top 30 Contact Categories for the 2024/25 Financial year as at 27 August 2026*

Ranking	Contact Category	Volume
1.	Something else	104,688
2.	Something else - Income Tax Individuals	71,929
3.	A credit/refund owed to me - Income Tax Individuals	63,576
4.	My return/assessment - Income Tax Individuals	52,771
5.	Secure message (reply)	42,645
6.	Something else - Income Tax Non-Individuals	35,088
7.	Secure message (reply) - Income Tax Individuals	34,227
8.	Something else - Working for Families	32,381
9.	Update income tax return - Income Tax Individuals	25,861
10.	My return/assessment - Income Tax Non-Individuals	25,302
11.	Setting up a payment plan - Income Tax Individuals	25,131
12.	General account query	24,622
13.	Something else - Goods and Services Tax	24,004
14.	Something else - Employer Activities	22,747
15.	General account query - Income Tax Individuals	21,160
16.	A payment I've made - Income Tax Individuals	21,104
17.	My return/assessment - Goods and Services Tax	20,607
18.	Secure message (reply) - Income Tax Non-Individuals	20,445
19.	A credit/refund owed to me - Donation Tax Credit	20,235
20.	A credit/refund owed to me - Goods and Services Tax	18,904
21.	A credit/refund owed to me - Income Tax Non-Individuals	17,585
22.	A payment I've made - Goods and Services Tax	17,228
23.	My return/assessment - Employer Activities	16,950
24.	Secure message (reply) - Goods and Services Tax	15,521
25.	Something else - KiwiSaver Member	14,994
26.	General account query - Income Tax Non-Individuals	14,965
27.	Something else - Student Loans	14,617
28.	How much am I entitled to? - Working for Families	14,282

Ranking	Contact Category	Volume
29.	A payment I've made - Employer Activities	12,669
30.	Income Tax - Income Tax Individuals	11,561

Web Message Top 30 Contact Categories for the 2025/26 Financial year as at 27 August 2026

Ranking	Contact Category	Volume
1.	Secure message (reply)	107,923
2.	Secure message (reply) - Income Tax Individuals	94,627
3.	Something else	91,461
4.	Something else - Income Tax Individuals	63,834
5.	A credit/refund owed to me - Income Tax Individuals	48,519
6.	My return/assessment - Income Tax Individuals	46,298
7.	Secure message (reply) - Goods and Services Tax	34,995
8.	Something else - Income Tax Non-Individuals	31,321
9.	Secure message (reply) - Income Tax Non-Individuals	28,869
10.	Secure message (reply) - Working for Families	27,487
11.	Something else - Working for Families	25,845
12.	General account query	24,167
13.	My return/assessment - Income Tax Non-Individuals	23,308
14.	Something else - Goods and Services Tax	22,232
15.	Secure message (reply) - Employer Activities	21,796
16.	My return/assessment - Goods and Services Tax	19,342
17.	Something else - Employer Activities	18,719
18.	Update income tax return - Income Tax Individuals	18,514
19.	My return/assessment - Employer Activities	18,264
20.	A payment I've made - Income Tax Individuals	18,010
21.	Setting up a payment plan - Income Tax Individuals	17,835
22.	General account query - Income Tax Individuals	17,206
23.	A credit/refund owed to me - Goods and Services Tax	16,666
24.	A payment I've made - Goods and Services Tax	16,124
25.	Secure message (reply) - Student Loans	16,060
26.	Income Tax - Income Tax Individuals	15,706

Ranking	Contact Category	Volume
27.	A credit/refund owed to me - Donation Tax Credit	14,978
28.	A credit/refund owed to me - Income Tax Non-Individuals	14,841
29.	General account query - Income Tax Non-Individuals	13,992
30.	Something else - KiwiSaver Member	13,234

Paper Correspondence Top 30 Contact Categories for the 2024/25 Financial year as at 27 August 2026

Ranking	Contact Category	Volume
1.	Third Party replies	26,472
2.	Third Party replies - Working for Families	24,687
3.	Debt related	20,814
4.	Account Maintenance	10,961
5.	Deceased customer closure	9,938
6.	Community Compliance Correspondence	9,903
7.	Other correspondence	5,719
8.	Student Loan - General Correspondence	5,260
9.	Child support third party replies	4,132
10.	Account Cessations - Income Tax Non-Individuals	3,798
11.	Reassessments & General queries - Income Tax Individuals	3,419
12.	Student Loan - General Correspondence - Student Loans	2,721
13.	Account Cessations	2,148
14.	IR10s	2,139
15.	Account Maintenance priority	2,112
16.	Add/Amend bank accounts	2,007
17.	Debt priority	1,823
18.	Residency related forms & correspondence	1,806
19.	Other correspondence - Employer Activities	1,802
20.	Child support general correspondence	1,726
21.	No Category	1,256
22.	Nominated Persons/Executive Office Holder	1,103
23.	Reassessments & General queries - Income Tax Non-Individuals	1,054

Ranking	Contact Category	Volume
24.	Exemptions - Income Tax Non-Individuals	1,034
25.	Addressed to an IR staff member	880
26.	Child support general correspondence - Liable Parent	875
27.	Child support international correspondence	792
28.	Account Maintenance - Income Tax Individuals	779
29.	KiwiSaver Forms	777
30.	Reassessments & General queries	772

Paper Correspondence Top 30 Contact Categories for the 2025/26 Financial year as at 27 August 2026

Ranking	Contact Category	Volume
1.	Account Maintenance	10,498
2.	CCOM Correspondence	9,786
3.	Deceased customer closure	9,536
4.	Community Compliance Correspondence	6,560
5.	Registrations 1	6,356
6.	Student Loan - General Correspondence	5,869
7.	Other correspondence	5,548
8.	Account Cessations	4,150
9.	Reassessments & General queries - Income Tax Individuals	2,813
10.	No Category	2,157
11.	Add/Amend bank accounts	1,891
12.	Debt related	1,798
13.	Account Maintenance priority	1,754
14.	Student Loan - General Correspondence - Student Loans	1,564
15.	Residency related forms & correspondence	1,517
16.	IR10s	1,374
17.	Third Party replies	1,362
18.	Nominated Persons/Executive Office Holder	1,318
19.	Child support general correspondence	1,283
20.	Child support third party replies	1,167

Ranking	Contact Category	Volume
21.	Other correspondence - Employer Activities	1,051
22.	Registrations 2	1,007
23.	Exemptions	982
24.	Reassessments & General queries - Income Tax Non-Individuals	966
25.	Tax Pooling	952
26.	Reassessments & General queries	932
27.	Debt priority	865
28.	Account Cessations - Income Tax Non-Individuals	771
29.	Tax Pooling - Tax Pooling Account	720
30.	Child Support Hague	704

Front of House Top 30 Contact Categories for the 2024/25 Financial year as at 27 August 2026

Ranking	Contact Category	Volume
1.	IRD Number verification	26,542
2.	Name address/Contact Details	26,113
3.	IRD application	23,742
4.	MyIR	23,320
5.	Statement of Income	21,193
6.	Pick up form or guide	15,024
7.	Returns or debt outstanding	14,949
8.	Automatic Income Assessment	11,721
9.	Review forms	10,202
10.	Salary or wages income	9,587
11.	Working for Families	8,191
12.	Other Organisation	6,720
13.	Rebates	5,364
14.	Appointment arrival	4,813
15.	Drop Box	4,250
16.	Business Income	3,884
17.	Child Support	3,123
18.	Add bank account to get refund	3,000

Ranking	Contact Category	Volume
19.	Where is my refund	2,627
20.	Kiwi Saver	2,253
21.	Ad hoc Appointment	2,077
22.	Reset password in myIR	2,077
23.	GST	1,900
24.	Other	1,505
25.	Student loan	1,379
26.	Phones	1,201
27.	Don't understand tax bill	1,082
28.	IR have not issued their automatic assessment yet	810
29.	Paid Parental Leave	783
30.	Employer	668

Front of House Top 30 Contact Categories for the 2025/26 Financial year as at 27 August 2026

Ranking	Contact Category	Volume
1.	Statement of Income	27,146
2.	IRD Number verification	25,047
3.	Name address/Contact Details	22,396
4.	MyIR	19,640
5.	IRD application	18,867
6.	Pick up form or guide	14,818
7.	Returns or debt outstanding	14,382
8.	Review forms	10,984
9.	Automatic Income Assessment	8,826
10.	Salary or wages income	7,783
11.	Working for Families	7,332
12.	Other Organisation	5,304
13.	Rebates	4,836
14.	Appointment arrival	3,876
15.	Ad hoc Appointment	3,847
16.	Drop Box	3,783

Ranking	Contact Category	Volume
17.	Business Income	3,136
18.	Child Support	2,549
19.	Kiwi Saver	2,011
20.	Add bank account to get refund	1,738
21.	Where is my refund	1,671
22.	GST	1,669
23.	Reset password in myIR	1,542
24.	Student loan	1,165
25.	Other	1,159
26.	Phones	933
27.	Don't understand tax bill	684
28.	IR have not issued their automatic assessment yet	656
29.	Paid Parental Leave	514
30.	Employer	496

Top 0800 number voice queues for the 2024/25 Financial year by phone-line category as at 27 August 2026

Ranking	Contact Category	Volume
1.	General Individuals	589,841
2.	Working for Families	250,286
3.	Online Services	228,102
4.	General Business	220,721
5.	Child Support General	171,994
6.	Account Maintenance	104,045
7.	GST	96,811
8.	Tax Preparers	75,732
9.	Employers	71,903
10.	Student Loans	58,345
11.	Compliance	46,770
12.	KiwiSaver Individuals	27,798
13.	Family Boost	17,263

Ranking	Contact Category	Volume
14.	Child Support International	13,583
15.	Small & Medium Enterprises	12,232
16.	Significant Enterprises	11,081
17.	Micro Business	8,513
18.	Complaints Management	2,415
19.	Not Determined	574
20.	Ministerial Services*	133

**Please note that the Ministerial Services phone line was decommissioned in 2025.*

Top 0800 number voice queues for the 2025/26 Financial year by phone-line category as at 27 August 2026

Ranking	Contact Category	Volume
1.	General Individuals	596,246
2.	Working for Families	248,997
3.	Online Services	221,091
4.	General Business	216,798
5.	Child Support General	154,338
6.	Account Maintenance	97,843
7.	GST	94,735
8.	Tax Preparers	86,988
9.	Employers	73,942
10.	Student Loans	57,493
11.	Compliance	49,082
12.	KiwiSaver Individuals	24,986
13.	Family Boost	17,675
14.	Significant Enterprises	12,416
15.	Child Support International	11,888
16.	Small & Medium Enterprises	11,838
17.	Micro Business	6,484
18.	Complaints Management	2,037
19.	Not Determined	392

Web message sort list

Notice Category	Notice type	Product Description	Tax type required
Account	General account queries	Updating contact details, EOH's, NOP's, EPOA's, updating trust details, general nontax specific information update.	No
A credit or refund you owe me	A credit or refund you owe me	Internal sort for the tax type	Yes
Notice of Proposed Adjustment	Notice of Proposed Adjustment	Notice of Proposed Adjustments (NOPA). Note: Other disputes documents should be reassigned to officer actioning the disputes case. These	No

Notice Category	Notice type	Product Description	Tax type required
		include Notice of Response (NOR) including rejection of NOR, Statement of Position (SOP), Addendum.	
Filing	My return/reassessment	Web messages from customers responding to Business income (PSP) – compliance analytics. "Have you declared all your income" nudge letters	
myIR Education	myIR education	myIR related questions	No
Payments to IR	Missing a payment		Yes
	Payment options		Yes
	A payment I've made		Yes
	Setting up a payment plan	IR590's, hardship requests or information about not being able to pay bills.	No
Internal sort	Adverse Events	Not currently in use	No
	Adverse Events 2	Not currently in use	No
	Adverse Events 3	Not currently in use	No
	Adverse Events 4	Competent authority request	No
	Charities and Not for profit		No
	Child support		No
	Child support Hague	Existing Hague customers, or specifically relating to enforcement under Hague.	No
	Child support international	Existing international customers, or specifically relating to international collection of Child Support.	No
	Common reporting standard		No

Notice Category	Notice type	Product Description	Tax type required
	Complaints management (CMS)		No
	CSP/RSP complex queries	Only for queries asking for a review of a declined CSP/RSP application or a recall/repayment event of CSP/RSP. Requests for relief, remission, or a payment plan sort to Payment to IR>Setting up a payment plan.	No
	Deceased customer		No
	Donation tax credit		No
	D-status extension of time		No
	Employer (EMP)		No
	Family Boost (FMB)	All queries regarding family Boost	No
	FATCA (Foreign Account Tax Compliance Act)		No
	Fees Free (FFR)	All queries regarding Fees Free	
	Fringe Benefit Tax (FBT)		No
	Goods and Services tax (GST)		No
	Income equalisation		
	Income tax	• IR886, IR1006, NZ Tax Residency Letter • Statement taxpayer left NZ, Date of Departure, Moving/or moved overseas. • No objection letters. • PIR rate query for investor/s	No
	Individuals Bankruptcy		
	Integrity Review - more info	Note: for GST Integrity credit review, refer to GST credit review	GST

Notice Category	Notice type	Product Description	Tax type required
		tasks	
	Integrity review-more info	Integrity review	No
	International collections	Web messages from customers case managed by the specialist International Collections team, relating to collection requests between overseas tax jurisdictions, subject to DTA and MLC. Please contact 18(c)(i) before sorting web message to this queue.	No
	Investment income	All queries from *Payers* of investment income, relating to the following tax types: IPS, RWT, NRWT, AIL, DWT and GMD	No
	Kiwisaver		No
	Loss carry-back scheme (complex)		No
	Loss carry-back scheme (simple)		No
	LTC/QC/LP		No
	Māori Authority		No
	Minimum Family Tax credit		Yes
	Non-individual income tax		No
	NZ Foreign trust (FTR)		No
	OIA request	• OIA request • Privacy Act request Note: OIA and Privacy requests require to be responded within 20 working days. If it is urgent or close	No

Notice Category	Notice type	Product Description	Tax type required
		to the due date please refer to Who to contact for a specific query .	
	Overseas	- Foreign/overseas voluntary disclosures, IR281 - Foreign investment fund (IR447,IR448) - Controlled foreign company, Double tax agreements - Foreign/overseas pensions, - HM revenue Custom Forms	No
	Paid Parental leave		No
	Portfolio Investment entity (PIE)	Only relating to PIE entity itself	No
	Property bright-line	Property bright-line queries	No
	Property interest limitation	Property Interest limitation queries	No
	Property (others)	General property queries	No
	Research and Development Tax incentive		No
	Residential Land withholding tax (RLWT)		No
	Secure message		No
	Small Business Cashflow Scheme (complex)		No
	Small Business Cashflow Scheme (simple)		No
	Student Loans		No
	Tax code pilot (complex)		No
	Tax pooling		No

Notice Category	Notice type	Product Description	Tax type required
	Unclaimed monies		No
	Voluntary Disclosure	Voluntary disclosures for debit adjustments over \$10,000 ONLY (for trained Customer Compliance staff to consider shortfall penalties).	No
	Withholding Disbursement accounts		No
	Working for Families		No

Appendix D

Correspondence sort list

When the correspondence is imaged in START the case listed will open.

18(c)(i)	Work category	What is included?
	Account cessations	• Ceasing a tax type • No longer employing • IR315 Business cessations (can be multiple account types) • Struck off companies • Non-active company declaration/reactivation - IR433, IR434, IR4NA Strike offs • Deactivate/reactivate IRD numbers • No objections • Trust wound up • Vesting trust

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Work category	What is included?
Account Maintenance	• Change of Address/Name/DOB • Stationery requests • IR401 (Executive Office Holder) • IR597 (Nominated Person) • Linking/delinking • Trust deed of retirement • IR346 (new employee details) • Change of emails
Account Maintenance priority	• IR633
Community Compliance Correspondence	• Community Compliance correspondence
Adverse Events 2	• Competent authority request • HM revenue custom forms • Forms from a foreign tax authority
Adverse Events 3	• SBCS disclosure
Adverse Events 4	• FamilyBoost
Bank Accounts	• Add/amend bank account
Campaign Debt correspondence	• Campaign Debt correspondence
Community Compliance Correspondence	• IR768 (Declaration for intermediary) • Deaf Assistance correspondence
Certificate of entitlement	• IR332 (Request for PAYE exemption on Salaried payments)
Filing, acctg, balance date changes	• Filing frequency • Balance date • Commencement/start date • Invoice/payment/hybrid based • Accounting basis • Change of balance date requests • Commencement date changes (change in start date) • IR407 (ratio change declaration)
Child support AR application	• IR470 Application for administrative review • IR472 Application for an exemption review
Child Support Admin Review	• IR470A Ground 5 high cost of contact • IR470B Ground 1 re-establishment cost • IR471 Child Support review - response by other party • IR178 Child Support review - statement of financial position • IR1244 Commissioner Initiated Administrative Review (CIAR) – elections
Child Support Application International	• Same as 'Child support application' but customer with overseas address • IR106 Acknowledgement of paternity for Child support • IR108 Changes to a Voluntary Agreement • Loose birth certificates • Hague correspondence • IR101 Child Support Formula Assessment Application • IR102 Registration for Vol agreement or court order for CS • IR954 Application to assess CS by a non-parent carer
Child Support Application - Other	• IR106 Acknowledgement of paternity for Child Support • IR108 Changes to a Voluntary Agreement • Loose birth certificates
Child support voluntary agreement application	• IR102 Registration of voluntary agreement for child support
Child support domestic maintenance application	• IR962 Registration of domestic maintenance
Child Support Authorisation not to collect	• IR129 Authorisation not to collect child support of domestic maintenance
Child Support cancellation	• IR112 Cancelling domestic maintenance • IR107 Cancelling your child support
Child support change of circumstances	• IR116 Change of circumstances (note: there will be 5 possible cases in START that this form can create. Staff will need to create 1 or more of the cases from the 1 form/image)
Child Support Court order	• IR958 Registration of a court order for child support
Child Support Application - Shared Care	• IR120 Child Support shared care questionnaire • Any piece of corrie with the word shared care or recognised care - (excludes IR101 and IR954 with shared/recognised care)
Child Support objection application	• IR119 Notice of objection
Child Support general correspondence	• IR103 Request for parent information • IR109 Estimate of income for Child support assessment - for paying parents living in Australia • IR590 Disclosure of financial position
Child Support International correspondence	• Same as 'general correspondence' but customer with an overseas address • IR103 Request for Parent Information • IR109 Estimate of income for Child support assessment - for paying parents living in Australia • IR590 Disclosure of financial position • Hague correspondence • IR104 Estimate of income for CS assessment • IR105 Prisoner and hospital patient exemption application • IR107 Cancelling your child support • IR111 Cancellation of income estimation for CS • IR112 Cancelling domestic maintenance • IR116 Change of circumstances • IR129 Authorisation not to collect CS or domestic maintenance

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Work category	What is included?
	- IR959 Payment Waiver forms - IR105C Illness Exemption
Admin Review	Child Support Hague correspondence
Child Support income estimates	- IR104 Estimation of income for child support assessment 2020 - IR111 Cancelling of child support income estimate
Child Support objections	Any other piece of correspondence with the word object or objections (excludes IR119 Notice of objection).
Child support payment waiver	IR959 Payment waiver forms
Child Support International third party replies	- Third party replies from overseas - Hague correspondence
Child support permanent exemption	IR105B Victim of sex offence exemption from child support payments
Child support current third party replies	Third party replies
Child support registration - standard	- IR101 Application to assess Child support - IR954 Application to assess Child support by a non-parent carer
Child support registration - shared care	- If forms refer to shared care or recognised care - IR101 Application to assess Child support - IR594 Application to assess Child support by a non-parent carer
Child support temporary exemptions	- IR105A persons under 16 exemption application - IR105 Prisoner and hospital patient exemption application - IR105C Illness exemption
Deceased customer closure	Deceased customers (all products)
Debt related	- All tax types except Student Loan - Notice of deduction debt - IR590 - Bank statements related to financial hardship
Debt priority	- Liquidation - Insolvency - Bankruptcy
Addressed to a specific IR staff member	Correspondence which needs to be assigned to a specific owner - ie: Responses to letter issued by investigators and third party replies. Check the person is not out of office before assigning. - IR386 NRWT (refund) - Julie Colgan - IR386 NRWT (certification) - Renu Sharma - Superannuation scheme work - Mark Murphy - IR197- Non-resident contractors' application for exemption - Add a Non-Res Info case, attach the paper correspondence, update the received date to the date the email was received and leave the case unassigned. - Special Audit - Esme Dawson
- LTCs - Elections - Amalgamations - Income spreading - Charities	- IR862 (Look-through company election) - Non profit bodies & charities correspondence - Income spreading - Elect to depreciate - Consolidated groups - Fertiliser spread - Timber spread - Amalgamations - Co-op mutual association - IR463 (Election to pay income tax on trustee income) - Election to defer expenditure - Imputation credits including IR475 - Capital revenue companies - East coast forestry grant payments - Limited liability partnership
Extension of time	Explanation for late return or payment (excluding EOT for GST zero rating)
Exemptions	Income tax exemption requests (Charities & Not-for-profits)
FAM_Reassess_Pri	FAM Correspondence (excluding registration and debt)
FAM account registration (FS1)	FAM account registration (FS1)
FBT account registration	FBT account registration
Customer feedback - Complaints and compliments	Customer feedback - Complaints and compliments
FMB account claims	FamilyBoost claims
Foreign Cheques	Foreign cheques
Income equalisation	Income equalisation
Individual registration	IR595 or IR742 form. Create an Individual customer registration case. Follow Action an individual customer registration case.
Individual registration urgent	Urgent IR595 or IR742 form.

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Work category	What is included?
	Create an Individual customer registration case, follow Action a individual customer registration case.
Official Information Act	- Requesting file information - Privacy act/business privacy act - Privacy act/official information act requests
Internal correspondence is not imaged into START	The Following correspondence is required to be sent via internal mail: - Phishing / Scam Letters – Cyber Security Operations, Level 4, Featherston Street, Wellington - Original court documents - send to the relevant case officer. This includes - NOP (Notice of Proceeding)/Statement of Claim/LOD (List of Documents) with CIV details - Judgement by Default - Certificate of Judgement - Adjudication Order for Bankruptcy - Order for Liquidation with Schedule of Costs and Disbursements - Order for Substituted Services - Notice of Defence - Affidavit of service/non service received from
IR10s	- IR10 - Financial statements (excluding IR590's)
KiwiSaver Correspondence	- KiwiSaver Correspondence - KS2 - KS5
KiwiSaver Forms	- KS1 - IR346K - KS6
KiwiSaver Opt out	KS10
Non-Individual registration	IR596 or IR744 form. Create a Non-Individual customer registration, follow Action a non-individual customer registration case.
Non-Individual registration urgent	Urgent IR596 or IR744 form. Create a Non-Individual customer registration, follow Action a non-individual customer registration case.
NZ Foreign Trust general correspondence	- IR607 - IR607A - IR900 - IR900A - Financial statements (if provided with IR900) - NZ Foreign Trust correspondence
Other correspondence	Nothing in here until further notice
- International corrie - FIF - CFC - DTA - VD - Overseas Pension	- Foreign/overseas corrie including voluntary disclosures - IR28 - Foreign investment fund - Controlled foreign company - Double tax agreements - Foreign/overseas pensions - IR447 - IR448
Payday filing	Payday filing correspondence
Payment trace, stale and lost cheques	- Payment trace - Stale and lost cheques - Effective date change requests
Payment related Debt correspondence	Payment related Debt correspondence
Penalties & interest	- Remissions - Waive penalty - LFP - UOMI - Include all products for R3 - Explanation for late return or payment
Policing & Required to file	- Not required to file/required to file - IR337
Paid Parental Leave App & Correspondence	- IR880 - IR881
Reassessments & general queries	- Reassessments/amendments/transfers - Letters of explanation - Refunds - IR101 & 103 - periods 31.07.17 and prior - IR373 - periods 30.04.18 & prior (treat as original) - IR372 - Grace period - Rebanks - Buyer created (GST) - All FBT, RWT, GMD, IPS, DWT - IR454 Resident withholding tax - refund request - Voluntary payments of tax - Request for income details - PTS confirmations (with amendments) - Subvention payments - Elect value livestock - Herd scheme - Wages to spouse or shareholder

Work category	What is included?
	- Provisional tax reassessment - IR3F - IR3R - IR3B - EOT for GST zero rating status - Special deduction rates (ISDR) except hardship special deduction rate) - Corrie related to 'cheques not being processed - Change of tax codes correspondence - Corrie related to rental properties (INC) - Change of PIR rate correspondence
Refunds	Refund queries
Registrations 1	- EMP registration - IR380 (NRWT registration) - IR450 (RWT on interest) - IR359 (IR56 Reg) - Non-Individual IRD number queries without an IR744/IR596 attached - IR396 (AIL) - IR910 (PAYE intermediary Reg) Need tax type only - IR913 (PAYE intermediary cessation) Need tax type only - IR920 (Employer Linking to PAYE intermediary) Need tax type only - IR110 (RLWT registration)
Registrations 2	Individual IRD number queries without an IR744/IR595 attached
Residency related forms and correspondence	- IR886 (NZ tax residency questionnaire) - Statement tax payer left NZ - Date of departure
Return related Debt correspondence	Return related Debt correspondence
RLT Certificate of Exemption	IR1103
RLT general correspondence	- IR1101 - IR1102 (RLWT Repayment Claim)
Exemption from RWT Registration	IR451 (Application for exemption from RWT)
Significant Enterprise Urgent Correspondence	- NOPA's - Voluntary disclosures - IR462 (Settlers of trusts disclosure) - IR281 (Voluntary Disclosures) - IR771 (Notice of response)
Student loans - Exemptions	- SLS Interest exemptions and worldwide income - SLS applications for interest free loan while overseas - Repayment deduction exemption (RDE) - Correspondence relating to worldwide income (WWI)
Student loans - General correspondence	All SL correspondence except those in SL exemption sort.
Short Process Rulings Correspondence	Short Process Rulings general correspondence
Special or technical rulings	- SE - Special or technical rulings - Technical rulings - Sale of land sub-dividing - Request for case state - Hanover/allied finance loss - Redundancy form - Legal exemptions - Formal objections - Employer/employee relationships
Special Circumstances	Events/disaster related corrie - all products
Tailored tax codes	- Special tax codes - IR23BS
Tax Pooling	Tax Pooling
Third Party replies	Child support third party replies
Unclaimed Monies	Unclaimed Monies corrie

Reason(s) for the visit

When you initially create the visit, you have the option to select the purpose for the customer's visit. The options you select here will populate into the interaction once you have submitted it. You can amend the reasons during the visit as required.

There are 4 tabs in the visit that are available to be selected to visit details, with various options. You can choose as many or as few as you like.

Assistance

- Adhoc Appointment (use this for same day appointments not able to be entered into the Appointment manager)
- Automatic Income Assessments – select relevant reason(s):
 - Where is my refund
 - Don't understand tax bill
 - Reset password in myIR
 - Add bank account to get refund
 - IR have not issued their automatic assessment yet
 - Don't agree with income details

- Wrong income group (convert from IR3 to IITA or from IITA to IR3)
 - Other (text field option if selected)
- Appointment arrival
- IRD number application
- Pick up form or guide
- Review form

Confirm/Update details

- IRD number verification
- Name/Address/Contact details
- Statement of Income

Education

- Business Income
- Working for Families
- Paid Parental Leave
- Student Loan
- GST
- Child Support
- Salary or wage income
- KiwiSaver
- Employer
- Rebates
- Returns or debt outstanding
- Tax Agent

Re-directed

- myIR
- Drop boxes
- Phones

- Another organisation

Appendix F

Number of submitted online application forms for the 2025 and 2026 Financial years As at 1 September 2026

Online Application form	FY 2025	FY 2026
Claim FamilyBoost	125,523	291,699
Request an instalment arrangement	82,113	89,965
KiwiSaver savings suspension	82,947	86,821
Register for new tax accounts	60,229	64,968
Change payment frequency	60,311	56,671
Add income type	46,238	40,136
Register for FamilyBoost	71,841	39,036
Register for donation tax credit	30,696	32,352
Estimate provisional tax	32,107	29,390
Change KiwiSaver contribution rate	24,968	27,649
Non-active declaration	25,054	26,625
Request an instalment arrangement - third party	27,489	26,498
Register for Paid Parental Leave	25,425	24,542
Application for relief	20,501	21,002
Add a nominated person	17,028	20,774
Reduced deduction rate	18,003	18,271
Apply for Paid Parental Leave	16,202	16,230
Claimant application	34,390	15,485
Register for Working for Families	14,653	13,681
Tailored tax application	14,848	13,256
Update child school details	2,384	9,536
Child Support Formula Assessment	7,595	7,672
Extension of time application	3,944	6,092
Opt out KiwiSaver	7,599	6,044
Reactivate Working for Families	4,532	4,706
Apply for a child support review	3,676	3,839
Opt-out of KiwiSaver	2,092	2,351
Financial details for a child support review	2,222	2,218
Child Support Income Estimation	2,076	2,182
Resident withholding tax exemption	1,892	2,174
Overseas travel application	1,950	2,158
Object to a Child Support decision or assessment	2,353	2,103
Get a penalty and interest breakdown	1,844	2043

Apply for Fees Free	0	1,980
Set up an ongoing direct debit for SBC	4,707	1,975
Unclaimed Money Holder account registration	3,343	1,798
Student loan Temporary repayment suspension	2,155	1,244
Register for Paid Parental Leave - Partner	1,156	1,062
Edit ongoing direct debit SBC	3,117	722
Apply for an R&D loss tax credit	683	696
Add/modify alternative contact person	601	610
Income equalisation withdrawal	1,231	605
R&D Tax Incentive enrolment	409	447
Tax agent registration	358	399
Register as a GST group	430	355
Income equalisation account registration	211	300
Voluntary agreement	273	269
Change FBT filing frequency	257	254
Transfer my Paid Parental Leave	266	249
Set up a child support payment plan	161	180
Short-process ruling	157	145
Intermediary registration	110	99
Make a deposit	8	83
NZ foreign trust registration	79	81
Add Bright-line Property Sale	81	81
Opt-in to carry-back loss	102	68
Cancel income estimations for a child support assessment	49	64
Request a payment waiver	33	35
Register for Global Anti-Base Erosion (GloBE)	0	20
Unclaimed Money Holder account registration - Tax preparer	17	15
Overseas pension transfers registration	0	1