



When you arrive in or leave New Zealand, it's important to understand your tax residence status and whether you have any New Zealand tax obligations or entitlements. You can work out whether you're a New Zealand tax resident by referring to the information on our website or our *New Zealand tax residence guide (IR292)*. If you can't decide for yourself you can complete this form and we'll reply in writing. Your tax residence status may change if your circumstances change, so you'll need to review your tax residency if this happens.

Note: This form is **not** compulsory. Please get professional advice if you need help completing this form.

Please answer the following questions and send the completed form to Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045, New Zealand.

If you need more space to answer a question, please attach a separate sheet of paper and write the number of the question you're providing additional information for. Include your name and IRD number.

Request to be considered

Non-resident Resident Remain resident

Date of departure

Day	Month	Year
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Date of arrival

Day	Month	Year
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1. Your details

First name(s)

Surname

Date of birth

Day	Month	Year
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IRD number

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

2. Partner or spouse details

Do you have a partner? Yes No

Note: A partner means spouse or civil union or de facto partner.

Information about you and your partner will help to determine your tax residence status. If your partner will be arriving in, returning to or leaving New Zealand with you, **we require that they fill in a separate IR886 form and send it to us when you send yours.**

Is/will your partner be arriving in , returning to , leaving , or remaining in New Zealand?

First name(s)

Surname

Date of birth

Day	Month	Year
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IRD number

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

3. Dependent child/children details (if applicable)

Note: If you have more than three children, please provide their details on a separate sheet of paper.

Name

IRD number

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

Date of birth

Day	Month	Year
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Living in New Zealand Yes No

Name

IRD number

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

Date of birth

Day	Month	Year
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Living in New Zealand Yes No

Name

IRD number

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

Date of birth

Day	Month	Year
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Living in New Zealand Yes No

Are your children arriving in , returning to , leaving , or remaining in New Zealand?

4. At the time of your departure from New Zealand do/did you have an expected date of return? Yes No Leaving permanently

If yes, what is that date?

Day	Month	Year

Approximate/Definite

5. At the time of your arrival in New Zealand do/did you have an expected date of return overseas? Yes No Arriving permanently

If yes, what is the expected return date?

Day	Month	Year

Approximate/Definite

6. Have you been or will you be in New Zealand for more than 183 days in any 12-month period? Yes No

Have you been or will you be absent from New Zealand for more than 325 days in any 12-month period? Yes No

Note: Date of departure and date of arrival both count as days present in New Zealand.

7. Travel to and from New Zealand

Please give us information about your trips in and out of New Zealand. If you want to, you can get details of your visits from the New Zealand Customs Service. Call them on 0800 428 786 for further information.

Name of country you travelled to/from	Purpose of your trip	Date of arrival in New Zealand	Date of departure from New Zealand

Please provide an explanation if departure or arrival dates for your partner and child/children (if applicable) are different from yours.

Note: If any child/children are remaining in New Zealand in the care of another person, please write the child's/children's name(s) and provide details of their caregiver(s).

8. If you make or intend to make regular visits to New Zealand please give the reason(s) for your visits.

Property and accommodation

9. Do you or your partner rent, lease, pay board, or have the ability to stay for free in a property in New Zealand? Yes No

If yes, please provide the address(es), details of how the property is currently used and when any tenancy agreement ends.

Address	Use of the property	Tenancy or other relevant details

10. Do you or your partner and/or any related entities (eg, trust, company or partnership) own any properties in New Zealand? Yes No

If the answer is yes, please provide the address for each property, ownership details and purchase dates and describe the use of the property (eg, residence/holiday home/investment/commercial property/rental property).

Address	Who owns the property?	Purchase date	Use (include any tenancy details)

11. If you answered yes to questions 9 or 10, would you be able to live in any of these properties in the future? If yes, please provide details about your potential ability to live in the property. Yes No

12. Overseas properties owned and rented.
If you own or rent any properties overseas, please provide details below. Attach a separate sheet of paper if you can't fit all details in the box. Include your name and IRD number.

Address(es)	Purpose

Personal property

13. Please list your main items of personal, family, and relationship property (eg, car, furniture, household goods, other possessions) and where they are located, below.

New Zealand	
Overseas	

Employment and financial ties

14. Please provide details of your current and future employment and/or business arrangements. Include the following:

- Have you resigned from employment in New Zealand or applied for leave to go overseas?
- Are you employed by your New Zealand employer while overseas, or do you have (or could you have) New Zealand employment to return to?
- Will you retain business interests in New Zealand while overseas?
- Do you intend to retain membership of New Zealand professional or trade associations while you're away?

15. Please provide details of your New Zealand and overseas financial ties (eg, loans and investments, people you are supporting financially in New Zealand).

	New Zealand	Overseas
	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>

16. Please provide details of any current or expected income. For example, income from employment, pensions, welfare benefits, rents, companies or partnerships, trusts, shareholder salaries, directors' fees, Māori authorities, royalties.

New Zealand	
Overseas	

17. Are you a settlor, trustee or beneficiary of a trust? If yes, please provide trust details including the name of the trust.

	Name of trust	Details of income received from the trust
New Zealand		
Overseas		

Social ties

18. Please provide details of any membership(s) in professional, social, sporting or cultural groups or clubs, and any other organisations. **Note:** Include on-hold memberships, eg, gym.

New Zealand	
Overseas	

Other factors

19. Please include any other factors you think may affect your tax residence status. These may include, but are not limited to, voluntary work or study overseas, other overseas connections, dependants (not previously listed), other personal relationships, property disposed of, or other connections to New Zealand which ended because of your departure.

Other obligations and entitlements to consider

If you have a student loan and you're overseas for 184 consecutive days (about 6 months) or more, you must check what your student loan obligation will be. Go to www.ird.govt.nz/studentloans/overseas/

20. Do you have a student loan and are applying to be treated as being physically present in New Zealand and have included all necessary documentation required to support your application? Go to <http://www.ird.govt.nz/studentloans/overseas/interest-free/>

Yes No

21. Are you or your partner registered for Working for Families Tax Credits?

Yes No

Note: If yes, we may use the information you provide on this form to help us work out when/if your entitlement should stop. For more information go to www.ird.govt.nz/wff-tax-credits/

22. Do you or your partner pay or receive child support through Inland Revenue?

Yes No

For more information about your child support obligations go to www.ird.govt.nz/childsupport/

Keeping in touch

23. Please provide the following information:

Your current phone number in New Zealand () Mobile ()

Overseas phone number ()() Country

Email address

The postal address you'd like us to send correspondence to

Note: You can nominate someone to look after your tax matters when you arrive in New Zealand or while you're overseas. To add a nominated person, you'll need to complete an *Elect someone to act on your behalf (IR597)* form.

We recommend you register for a myIR secure online services account so you can update your personal details online, view account balances, complete forms and returns and use our secure online services. You can register at www.ird.govt.nz. We recommend you do this before you leave New Zealand because you'll need to call us to activate your account.

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

Signature

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Date

Send the completed form to: Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045, New Zealand