

Working for Families Tax Credits registration pack

Thank you for asking about Working for Families Tax Credits*. In this pack you'll find all the information and forms you need to register.

What are Working for Families Tax Credits?

They are payments for families with children 18 or under. There are four payment types and you may qualify for one or more, depending on your personal situation.

The four payment types are:

- **family tax credit** (previously known as family support)—the most widely received payment, paid regardless of your source of income
- **in-work tax credit** (previously known as in-work payment)—for families who normally work a minimum number of hours each week
- **minimum family tax credit** (previously known as family tax credit)—payable to families who earn up to \$22,645 a year before tax
- **parental tax credit**—for the first eight weeks after the arrival of your baby.

How much you can get depends on:

- how many dependent children you have (children who are 18 or younger who you support financially). Only in-work tax credit can be paid for children for whom you receive an unsupported child's benefit, orphan's benefit or foster care allowance
- your children's ages
- any shared care arrangements
- how much you and your spouse or partner** earn (your family income)
- where your family income comes from, for example, salary or wages, business, a student allowance or a benefit
- the number of hours you work each week.

*Previously known as family assistance

**Partner means your civil union partner or de facto partner

Who gets Working for Families Tax Credits from Inland Revenue?

Families whose main income is from working, a student allowance or NZ Super.

The table below shows how much you can earn and still receive Working for Families Tax Credits. The amounts are based on all children being under 13. If you have children older than 13 you may be able to earn more and still receive a payment.

You have	Your total annual family income is up to:	
	family tax credit	in-work tax credit
1 child	\$56,320	\$71,920
2 children	\$71,140	\$86,740
3 children	\$85,960	\$101,560
4 children	\$100,780	\$120,280
5 children	\$115,600	\$139,000
6 children	\$130,420	\$157,720

These figures are effective from April 2008.

For an estimate of how much your family is likely to receive check out the payment chart on page 4, or go to www.ird.govt.nz/wff-tax-credits and use our calculator.

Your payment options

You can choose to receive payments weekly or fortnightly into your bank account, or as a lump sum after 31 March each year.

If you would like weekly or fortnightly payments, please complete all the questions on the enclosed *Working for Families Tax Credits registration (FS 1)* form. If you would like a lump sum, complete all the questions except for the "Family income" section on pages 3 and 4.

How do I register?

You need to fill in the enclosed *Working for Families Tax Credits registration (FS 1)* form and send it back to us. Alternatively, you can complete the form online at www.ird.govt.nz/wff-tax-credits/register. We'll work out what you are entitled to from the information you give us.

Before you start filling in the form, have these handy:

- your bank account number
- your and your spouse or partner's IRD numbers
- your children's IRD numbers—if they don't have IRD numbers, fill out the *IRD number application – individual (IR 595)* form
- your and your spouse or partner's expected income details.

The notes that go with each question of the form tell you what you need to know to complete it but, if at any stage you have questions or need help, please call us on 0800 227 773.

What happens next?

If you register for weekly or fortnightly payments, we'll send you a letter showing how much you will receive. This letter is your certificate of entitlement. Please keep it in a safe place. You may need it for Work and Income to issue your Community Services Card or to show Housing NZ for the income-related rentals scheme.

If you have chosen the lump sum option, we'll send you a letter acknowledging your application.

About the other forms in this pack

These only need to be filled in and sent back to us if they apply to you.

IRD number application – individual (IR 595)—you need to fill this in if your children don't have IRD numbers. You need to complete this form and take it along with current supporting original documents and photocopies of them to IR appointed verifiers—see IR 595 for further details. Even if you have to wait for birth certificates, send in your *Working for Families Tax Credits registration (FS 1)* form and we'll start your payments. Provided you send in your children's IRD number application form and identification within eight weeks, your payments will continue.

More than six children (IR 835)—you need to fill this in if you have more than six children.

Shared care (IR 836)—you need to fill this in if you have shared care arrangements for your children.

Family details for the year 1 April 2007 – 31 March 2008 (IR 837)—you need to fill this in if you want us to check whether you qualify to receive Working for Families Tax Credits for the previous year and your family details were different from your current details.

What if I get a benefit?

If you get an income-tested benefit, you're entitled to family tax credit. You can choose to receive this from Work and Income along with your benefit.

When you stop your benefit, Work and Income will transfer your details to us to ensure your family tax credit payments continue, and you won't need to fill in a form to register. If you're working the required hours, you may be able to receive some of the other payments, such as in-work tax credit.

You can also register online at
www.workingforfamilies.govt.nz or www.ird.govt.nz/wff-tax-credits

Working for Families Tax Credits 2009

FORTNIGHTLY PAYMENTS (1 April 2008 to 31 March 2009)

FAMILY TAX CREDIT AND IN-WORK TAX CREDIT

Family tax credit is paid regardless of your source of income. In-work tax credit is for families who normally work a minimum number of hours each week.

FAMILY INCOME (BEFORE TAX)		NUMBER OF CHILDREN											
		ONE		TWO		THREE		FOUR		FIVE		SIX	
Weekly \$	Annual \$	FTC \$	IWTC \$	FTC \$	IWTC \$	FTC \$	IWTC \$	FTC \$	IWTC \$	FTC \$	IWTC \$	FTC \$	IWTC \$
to 673	35,000	164	120	278	120	392	120	506	150	620	180	734	210
674 to 702	35,001 to 36,500	152	120	266	120	380	120	494	150	608	180	722	210
703 to 731	36,501 to 38,000	140	120	254	120	368	120	482	150	596	180	710	210
732 to 760	38,001 to 39,500	129	120	243	120	357	120	471	150	585	180	699	210
761 to 788	39,501 to 41,000	117	120	231	120	345	120	459	150	573	180	687	210
789 to 817	41,001 to 42,500	106	120	220	120	334	120	448	150	562	180	676	210
818 to 846	42,501 to 44,000	94	120	208	120	322	120	436	150	550	180	664	210
847 to 875	44,001 to 45,500	83	120	197	120	311	120	425	150	539	180	653	210
876 to 904	45,501 to 47,000	71	120	185	120	299	120	413	150	527	180	641	210
905 to 933	47,001 to 48,500	60	120	174	120	288	120	402	150	516	180	630	210
934 to 962	48,501 to 50,000	48	120	162	120	276	120	390	150	504	180	618	210
963 to 990	50,001 to 51,500	37	120	151	120	265	120	379	150	493	180	607	210
991 to 1,019	51,501 to 53,000	25	120	139	120	253	120	367	150	481	180	595	210
1,020 to 1,048	53,001 to 54,500	14	120	128	120	242	120	356	150	470	180	584	210
1,049 to 1,077	54,501 to 56,000	2	120	116	120	230	120	344	150	458	180	572	210
1,078 to 1,106	56,001 to 57,500		110	104	120	218	120	332	150	446	180	560	210
1,107 to 1,135	57,501 to 59,000		99	93	120	207	120	321	150	435	180	549	210
1,136 to 1,163	59,001 to 60,500		87	81	120	195	120	309	150	423	180	537	210
1,164 to 1,192	60,501 to 62,000		76	70	120	184	120	298	150	412	180	526	210
1,193 to 1,221	62,001 to 63,500		64	58	120	172	120	286	150	400	180	514	210
1,222 to 1,250	63,501 to 65,000		53	47	120	161	120	275	150	389	180	503	210
1,251 to 1,279	65,001 to 66,500		41	35	120	149	120	263	150	377	180	491	210
1,280 to 1,308	66,501 to 68,000		30	24	120	138	120	252	150	366	180	480	210
1,309 to 1,337	68,001 to 69,500		18	12	120	126	120	240	150	354	180	468	210
1,338 to 1,365	69,501 to 71,000		7		120	115	120	229	150	343	180	457	210
1,366 to 1,394	71,001 to 72,500				109	103	120	217	150	331	180	445	210
1,395 to 1,423	72,501 to 74,000				98	92	120	206	150	320	180	434	210
1,424 to 1,452	74,001 to 75,500				86	80	120	194	150	308	180	422	210
1,453 to 1,481	75,501 to 77,000				74	68	120	182	150	296	180	410	210
1,482 to 1,510	77,001 to 78,500				63	57	120	171	150	285	180	399	210
1,511 to 1,538	78,501 to 80,000				51	45	120	159	150	273	180	387	210
1,539 to 1,567	80,001 to 81,500				40	34	120	148	150	262	180	376	210
1,568 to 1,596	81,501 to 83,000				28	22	120	136	150	250	180	364	210
1,597 to 1,625	83,001 to 84,500				17	11	120	125	150	239	180	353	210
1,626 to 1,654	84,501 to 86,000				5		119	113	150	227	180	341	210
1,655 to 1,683	86,001 to 87,500						108	102	150	216	180	330	210
1,684 to 1,712	87,501 to 89,000						96	90	150	204	180	318	210
1,713 to 1,740	89,001 to 90,500						85	79	150	193	180	307	210
1,741 to 1,769	90,501 to 92,000						73	67	150	181	180	295	210
1,770 to 1,798	92,001 to 93,500						62	56	150	170	180	284	210
1,799 to 1,827	93,501 to 95,000						50	44	150	158	180	272	210
1,828 to 1,856	95,001 to 96,500						38	32	150	146	180	260	210
1,857 to 1,885	96,501 to 98,000						27	21	150	135	180	249	210
1,886 to 1,913	98,001 to 99,500						15	9	150	123	180	237	210
1,914 to 1,942	99,501 to 101,000						4		148	112	180	226	210
1,943 to 1,971	101,001 to 102,500								136	100	180	214	210
1,972 to 2,000	102,501 to 104,000								125	89	180	203	210
2,001 to 2,029	104,001 to 105,500								113	77	180	191	210
2,030 to 2,058	105,501 to 107,000								102	66	180	180	210
2,059 to 2,087	107,001 to 108,500								90	54	180	168	210
2,088 to 2,115	108,501 to 110,000								79	43	180	157	210
2,116 to 2,144	110,001 to 111,500								67	31	180	145	210
2,145 to 2,173	111,501 to 113,000								56	20	180	134	210
2,174 to 2,202	113,001 to 114,500								44	8	180	122	210
2,203 to 2,231	114,501 to 116,000								32		176	110	210
2,232 to 2,260	116,001 to 117,500								21		165	99	210
2,261 to 2,288	117,501 to 119,000								9		153	87	210
2,289 to 2,317	119,001 to 120,500										142	76	210

The rates on the chart are based on your eldest child being under 16 and all other children being under 13. To work out how much you can expect if you have children older than this you will need to:

- add \$16 to the "FTC" amount for each child (other than the eldest) aged 13, 14 or 15
- add \$26 to the "FTC" amount if your eldest child is 16, 17 or 18
- add \$56 to the "FTC" amount for any other child aged 16, 17 or 18

If you are receiving a foster care allowance or an orphan's benefit, the amounts listed in the chart above may not apply to you. Please call us on 0800 227 773 and we will calculate your correct entitlement.

FORTNIGHTLY PAYMENTS

MINIMUM FAMILY TAX CREDIT

If your family income is below \$22,645 a year before tax you may also be entitled to this payment.

FAMILY INCOME (BEFORE TAX)		
Weekly \$	Annual \$	MFTC \$
to 182	to 9,500	1 to 399.00
183 to 221	9,501 to 11,500	393 to 338
222 to 259	11,501 to 13,500	377 to 276
260 to 298	13,501 to 15,500	275 to 216
299 to 336	15,501 to 17,500	215 to 156
337 to 375	17,501 to 19,500	155 to 94
376 to 413	19,501 to 21,500	93 to 34
414 to 435	21,501 to 22,645	33 to 0.00

PARENTAL TAX CREDIT

This is a payment for eight weeks after a new baby arrives in your family. You can receive up to \$1,200 (in total) depending on your family income.

FAMILY INCOME (BEFORE TAX)		NUMBER OF CHILDREN (INCLUDING YOUR NEWBORN)					
Weekly \$	Annual \$	ONE PTC \$	TWO PTC \$	THREE PTC \$	FOUR PTC \$	FIVE PTC \$	SIX PTC \$
to 1,308	to 68,000	300	300	300	300	300	300
1,309 to 1,337	68,001 to 69,500	300	300	300	300	300	300
1,338 to 1,365	69,501 to 71,000	300	300	300	300	300	300
1,366 to 1,394	71,001 to 72,500	295	300	300	300	300	300
1,395 to 1,423	72,501 to 74,000	284	300	300	300	300	300
1,424 to 1,452	74,001 to 75,500	272	300	300	300	300	300
1,453 to 1,481	75,501 to 77,000	260	300	300	300	300	300
1,482 to 1,510	77,001 to 78,500	249	300	300	300	300	300
1,511 to 1,538	78,501 to 80,000	237	300	300	300	300	300
1,539 to 1,567	80,001 to 81,500	226	300	300	300	300	300
1,568 to 1,596	81,501 to 83,000	214	300	300	300	300	300
1,597 to 1,625	83,001 to 84,500	203	300	300	300	300	300
1,626 to 1,654	84,501 to 86,000	191	300	300	300	300	300
1,655 to 1,683	86,001 to 87,500	180	294	300	300	300	300
1,684 to 1,712	87,501 to 89,000	168	282	300	300	300	300
1,713 to 1,740	89,001 to 90,500	157	271	300	300	300	300
1,741 to 1,769	90,501 to 92,000	145	259	300	300	300	300
1,770 to 1,798	92,001 to 93,500	134	248	300	300	300	300
1,799 to 1,827	93,501 to 95,000	122	236	300	300	300	300
1,828 to 1,856	95,001 to 96,500	110	224	300	300	300	300
1,857 to 1,885	96,501 to 98,000	99	213	300	300	300	300
1,886 to 1,913	98,001 to 99,500	87	201	300	300	300	300
1,914 to 1,942	99,501 to 101,000	76	190	300	300	300	300
1,943 to 1,971	101,001 to 102,500	64	178	292	300	300	300
1,972 to 2,000	102,501 to 104,000	53	167	281	300	300	300
2,001 to 2,029	104,001 to 105,500	41	155	269	300	300	300
2,030 to 2,058	105,501 to 107,000	30	144	258	300	300	300
2,059 to 2,087	107,001 to 108,500	18	132	246	300	300	300
2,088 to 2,115	108,501 to 110,000	7	121	235	300	300	300
2,116 to 2,144	110,001 to 111,500		109	223	300	300	300
2,145 to 2,173	111,501 to 113,000		98	212	300	300	300
2,174 to 2,202	113,001 to 114,500		86	200	300	300	300
2,203 to 2,231	114,501 to 116,000		74	188	300	300	300
2,232 to 2,260	116,001 to 117,500		63	177	300	300	300
2,261 to 2,288	117,501 to 119,000		51	165	300	300	300
2,289 to 2,317	119,001 to 120,500		40	154	298	300	300

Rates shown assume you have one new baby. If you have had a multiple birth, please call us.

Note: The amounts in the charts are estimates only, and are initial payment amounts which may alter if your circumstances change.

If your income is above \$120,500 or you have more than six children, go to www.ird.govt.nz/wff-tax-credits and use our calculator, or call us.

What are the payment types?

There are four Working for Families Tax Credits payment types. Each have slightly different rules and we'll work out what you're entitled to from the information you give us when you register.

Family tax credit

This payment depends on how much you earn, the number of children you have, their ages, and any shared care arrangements. We pay family tax credit to working families, or when you receive a student allowance or NZ Super. Work and Income pays family tax credit to families receiving a benefit.

In-work tax credit

This is for families who normally work a minimum number of hours each week, as follows:

- a two-parent family where one or both parents between them normally work 30 hours a week
- a single parent normally working 20 hours or more a week.

Provided the working hours condition is met, in-work tax credit is available when parents are self-employed, receiving NZ Super or a veteran's pension. It is also available to families receiving a foster care allowance or an orphan's or unsupported child's benefit. It's not available to families receiving an income-tested benefit or student allowance.

People receiving paid parental leave or parental tax credit may also qualify for in-work tax credit provided they worked the required hours before taking parental leave.

In-work tax credit is available if you or your spouse or partner would normally work the required hours, but are receiving accident compensation for an injury that happened after 31 December 2005.

Minimum family tax credit

Minimum family tax credit is payable to families working for salary or wages earning up to \$22,645 a year before tax and ensures families have a minimum income of \$355 a week after tax. A single parent must be working at least 20 hours a week, and in a two-parent family, one or both parents between them must be working at least 30 hours a week.

You won't qualify for minimum family tax credit for the weeks when your family income is from NZ Super, student allowance, self-employment (including one partner being employed by the other), shareholder-employee income from a close company in which you have a 10% or more shareholding, or contract payments to non-resident contractors, unless you or your spouse or partner also receive salary or wages from an employer.

You won't qualify for minimum family tax credit at all for the weeks when your family income includes an income-tested benefit or a veteran's pension.

If you and/or your spouse or partner would normally work the required weekly hours but are injured and are paid accident compensation instead, you can still qualify for minimum family tax credit.

Parental tax credit

This payment is made for eight weeks after the arrival of a new baby. You can receive up to \$1,200 (in total) depending on your family income.

There's no entitlement to parental tax credit for the days you receive an income-tested benefit, student allowance, NZ Super or veteran's pension during the first eight weeks after your baby arrives. If you receive accident compensation during these eight weeks it could affect your entitlement.

If you apply for parental tax credit within the first three months of your baby's arrival, you can choose to receive your payments weekly, fortnightly or as a lump sum after the end of the tax year (31 March).

If you apply after the first three months, you can still get parental tax credit, but only as a lump sum after the end of the tax year (31 March)

Parental tax credit or paid parental leave?

Paid parental leave is a government-funded entitlement for eligible working mothers who take parental leave to care for their newborn or adopted child. It is paid for up to 14 weeks.

You're entitled to paid parental leave if you've worked for the same employer for an average of 10 hours per week and for 6 months or more before your baby's due date, or the date you assume care of a child (aged under 6 years) you intend to adopt. Paid parental leave is also now available to self-employed mothers who have been working an average of 10 hours or more a week in the six or twelve months immediately prior to the expected date of birth (or adoption).

However, you can't receive paid parental leave and parental tax credit for the same child. If you qualify for both, you'll need to decide which payment you'd like to receive. If you're eligible for both payments and would like some information on how to decide which payment to apply for, call us on 0800 377 777.

To find out if you qualify for paid parental leave, or order an application form, call the Department of Labour on 0800 209 020, or go to their website at www.dol.govt.nz

Which children does Inland Revenue pay Working for Families Tax Credits for?

We pay Working for Families Tax Credits for children who are:

- 15 or younger
- 16 or 17 who are not working full-time (more than 30 hours a week) and not receiving a benefit, student allowance or other government assistance
- 18, still studying at secondary school or a tertiary institution, not in full-time employment and not receiving a benefit, student allowance or other government assistance. Working for Families Tax Credits are paid to the end of the calendar year (31 December) in which the child turns 18, or the date the child becomes financially independent, whichever is earlier.

You can't claim for any dependent children for whom you or your spouse or partner receive a parent's allowance under the War Pensions Act.

What if you share care of a child?

If you share the care of a child, for example, with an ex-spouse or ex-partner, you're entitled to Working for Families Tax Credits only if the arrangement is intended to be in place for four months or more. You need to have the child in your care at least a third of the time. Over the year this is the equivalent of 122 days or 5 days every fortnight.

When care arrangements change during the year, we sometimes need to change your payments. If your care arrangements change, please tell us immediately.

Residence requirements

To receive Working for Families Tax Credits you must be at least 16 and meet at least one of the following residency requirements:

- you're a New Zealand resident and have been in New Zealand continuously for at least 12 months at any time. You need to be both a tax resident and resident in New Zealand when you apply for your payments
- the child(ren) you're claiming for are both resident and present in New Zealand.

If you and your children are in New Zealand unlawfully, or hold only a temporary permit or visa, you're not a New Zealand resident for the purpose of Working for Families Tax Credits.

If you are returning to New Zealand (not having been a New Zealand tax resident in the previous 10 years) or have recently arrived in New Zealand for the first time, you may be entitled to claim a temporary tax exemption on most of your overseas income. However, should you or your partner choose to claim Working for Families Tax Credits, neither of you will be entitled to claim the temporary tax exemption now or in the future. For further information please refer to www.ird.govt.nz/yoursituation-nonres/move-nz

Frequently asked questions

How much can I get?

Check the payment charts in this booklet for an estimate, or go to www.ird.govt.nz/wff-tax-credits and use our calculator.

When do I get my payments?

You can choose to be paid weekly or fortnightly, or in a lump sum after the end of the tax year (31 March).

How will I get paid?

We will direct credit the payments into your bank account.

Why choose weekly or fortnightly payments?

If you choose weekly or fortnightly payments, they will begin as soon as your registration is processed, usually within two weeks.

Regular payments may help with your day-to-day costs. However, you'll need to estimate your income for the year as accurately as possible because your payments are based on this amount. You'll also need to tell us immediately about any changes in your circumstances. At the end of the tax year (31 March), any overpayments resulting from incorrect income estimation will need to be repaid. Similarly any underpayment will be topped up at this time.

Why choose a lump sum payment?

Lump sum payments are based on your actual income so there's no possibility of an overpayment. Lump sum payments are normally processed in June and July of each year.

Can I receive the money that I've missed out on while I've been registering for Working for Families Tax Credits?

Yes, we'll send you a back payment after the end of the tax year (31 March).

Can I get a Community Services card when I register for Working for Families Tax Credits?

After we've processed your registration, if your income is under the Community Services card limit, Work and Income will automatically send you either a Community Services card or a form to request one.

Why must I tell you about changes in my circumstances?

Sometimes, after you register, your family circumstances change. If this happens, you must let us know immediately so that we can work out your new entitlement. If you don't tell us about these changes you may be underpaid or overpaid.

We need to know about any of the following:

- you get a different type of income, for example, change from salary or wages to a student allowance, veteran's pension or accident compensation
- a change in your weekly working hours
- your estimated family income increases or decreases
- your relationship with a spouse or partner changes
- your employment status changes
- a child becomes financially independent
- a new child joins your family/first child. Your entitlement is based on your family income from the child's date of arrival grossed up for a full year
- your shared care arrangements change in any way
- you or your spouse or partner are off work and you receive accident compensation.

Working for Families

Many families may also be entitled to extra help with housing and childcare costs from Work and Income. These entitlements are available to people who are working, as well as those receiving a benefit.

Assistance with housing costs—an accommodation supplement is available to help with rent, board or mortgage costs.

Help with childcare costs—childcare and out of school care and recreation (OSCAR) subsidies are available to help with childcare costs.

To find out if you're eligible, call Working for Families on 0800 774 004 or visit www.workingforfamilies.govt.nz

Call recording

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all telephone calls answered in, and made by, our permanent call centres. For further information about our call recording policy and how you can access your recorded information, please visit www.ird.govt.nz or call us on 0800 227 773 or 0800 377 774 (if you or your partner are in business).

www.ird.govt.nz

Visit our website for services and information. Go to:

- **Get it done** online to file returns, register for services and access account information.
- **Work it out** to calculate tax, entitlements, repayments and due dates and to convert overseas income to New Zealand currency.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

Freephone Hours

0800 227 773
8 am – 8 pm weekdays
9 am – 1 pm Saturdays



More than 6 children

Use this form if you are entitled to receive Working for Families Tax Credits* for more than six children. Complete the “children” section on the FS 1 registration form with details of your first six children. Use this form to give the details of all additional children.

Print your own IRD number here

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

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Children's details

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

First name		Date child started living with you (if different from the date of birth)		IRD number		Payment –see** below	
Surname		Date of birth					

* Previously known as family assistance

** You can't claim Working for Families Tax Credits for children you receive these payments for, although you may be eligible for in-work tax credit.

If you receive any of the payments listed below for your child(ren), please indicate this by ticking the box

- orphan's or unsupported child's benefit
- foster care board payments from Child, Youth and Family.



Shared care details

Please note: If you share the care of your child, to qualify for Working for Families Tax Credits*, the arrangement must be in place for at least four months and you need to have your child in your care on average, at least one third of that time. This is the equivalent of 122 days per year or 5 days every fortnight.

Print your own IRD number here

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

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Children's details

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

First name	Surname	Date of birth	Number of days in the year the child will spend in your care	Date you started sharing care
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's IRD number	Print the full name of the person you share care of your child with	First names		
<input type="text"/>		Surname	<input type="text"/>	

* Previously known as family assistance



Family details

for the year 1 April 2007 – 31 March 2008

Print your own IRD number here

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Complete the sections that apply to you. Only show details if they are different from the information shown on your registration form.

Remember, we will also send you an account with any tax to pay or refund.

Spouse or partner (and/or ex-spouse or ex-partner details)

Full name	Date you started living with your spouse or partner	Date you separated from your spouse or partner	Spouse or partner's IRD number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Children's details

Full name	Date of birth	Date child started living with you (if different from date of birth)	IRD number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Shared care details If you share the care of your child, to qualify for Working for Families Tax Credits*, the arrangement must be in place for at least four months and you need to have your child in your care on average, at least one third of that time. This is the equivalent of 122 days per year or 5 days every fortnight.

Child's full name	Date of birth	Date you started sharing care	Date you stopped sharing care	Number of days in your care each year
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Print the full name of the person you share the care of your child with

Child's full name	Date of birth	Date you started sharing care	Date you stopped sharing care	Number of days in your care each year
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Print the full name of the person you share the care of your child with

Child's full name	Date of birth	Date you started sharing care	Date you stopped sharing care	Number of days in your care each year
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Print the full name of the person you share the care of your child with

If your income (before tax) was under \$22,119, we need to know the following details:

If you and/or your spouse or partner started or stopped working the required hours after 1 April 2007 please enter the start and/or stop date.

If you and/or your spouse or partner had more than one period of working the required hours, print the total number of times here.

	Day	Month	Year	Day	Month	Year
You	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse or partner	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
You	<input type="text"/>	<input type="text"/>	Spouse or partner	<input type="text"/>	<input type="text"/>	

* Previously known as family assistance



IRD number application – individual

To apply for an IRD number for you or for a child in your care

1. Complete the form on page 3 and sign the declaration on page 4. Take it with **current** supporting documents (detailed below), to an Inland Revenue appointed verifier. These are:
 - Automobile Association (AA) Driver Licensing Agents
 - PostShops and selected New Zealand Post retail outlets.
2. You must provide one **original** document from Category A and one **original** document from Category B with your application as well as a **photocopy** of each of your documents.

All photocopies must be legible.

Category A documents

- Full New Zealand birth certificate issued on or after 1 January 1998
- New Zealand passport*
- Overseas passport * (with New Zealand Immigration visa/permit, or call Inland Revenue on 0800 227 774 for exempt list)
- New Zealand emergency travel document
- New Zealand firearm or dealer's licence
- New Zealand refugee travel document
- New Zealand certificate of identity (issued by Department of Labour or Department of Internal Affairs)
- New Zealand citizenship certificate

* If you are providing a passport please photocopy the page/s showing your photo, name, any pages showing current work, visitor permits or residency documents, and a specimen signature.

Category B documents

- New Zealand driver licence
- New Zealand 18+ card
- New Zealand student photo identification card
- A letter confirming registration as a student in New Zealand**
- An "offer of employment" letter from your employer, on their company letterhead**

** If this document is used you must provide a document from category A that contains a photo.

3. If the documents you provide are in another name, you must provide an original document that confirms how your name was changed, eg marriage certificate, deedpoll, change of name certificate, civil union certificate, **and** a photocopy of that document.
4. If you are applying for a child who is in your care and they are under 16, you must provide:
 - one original category A or B document for the child
 - a document which shows the relationship between you and the child, if not already shown in the category A document
 - full proof of your own identity—see 2 above.
5. The completed application form and the photocopies you've provided will be kept by the person who verifies the application. They will forward the application and photocopies to Inland Revenue and return the original documents to you when they verify your application. You will receive your IRD number from Inland Revenue.

Notes

Question 1 – children under 16

- If you're making the application on behalf of a child, the IRD number shown here must belong to the person who will be providing the relevant documents identifying their relationship to the child.
- If you're making the application on behalf of a child for Working for Families Tax Credits, the IRD number shown here must belong to the principal child carer.

Question 2 – applicant information

- If you're completing the application for a child, enter the child information in this section.
- If you're completing the application for yourself, enter your information in this section.

Question 7 – address information

• Residential address

Please show a physical address, not a PO Box number or private bag. If you have a rural address, write the property and/or rural road name on line 1 and the rural delivery (RD) number and town on line 2.

If you want your correspondence sent overseas please show the address you want it sent to.

- **Postal address** – complete only if it's different from the residential address. Show one of the following:
 - PO Box
Line 1 – PO Box number
Line 2 – box lobby
 - Private Bag
Line 1 – private bag number
Line 2 – box lobby

Don't show your tax agent's address here.

Question 9 – temporary tax exemption on foreign income

You qualify for a temporary tax exemption on foreign income for four calendar years (up to 49 months) if you meet both of these requirements:

- You qualified as a tax resident in New Zealand on or after 1 April 2006.
- You haven't been a New Zealand tax resident at any time in the past 10 years prior to your arrival date in New Zealand.

Please note:

- You can only claim this exemption once.
- You cannot receive Working for Families Tax Credits while being tax-exempt from foreign income.

For more information on temporary tax exemption on foreign income, go to www.ird.govt.nz or call us on 0800 227 774.

Question 10 – non-resident contractor

- If you have arrived in New Zealand to work as an independent contractor (whether the person paying you is a New Zealand resident or not) you will be a "non-resident contractor" for the first 183 days (in any 12-month period) of your presence in New Zealand.
- You are not an independent contractor if you are working as an employee receiving salary and/or wages from an employer.

Nominated persons

We can't discuss your tax affairs with anyone except you. However, you can nominate someone else to do this for you and have access to your Inland Revenue records once you have received your IRD number.

You'll still be responsible for your own tax affairs, so you'll need to make sure any returns are filed and tax is paid by the due date.

For more information or to nominate someone to act on your behalf, call us on 0800 227 774, or complete an *Elect someone to act on your behalf (IR597)* form. You can get this from www.ird.govt.nz or by calling INFOexpress on 0800 257 773 (remember to have your IRD number with you).

Applicant checklist

Have you:

- provided category A original document and photocopy/s?
- provided category B original document and photocopy/s?
- provided photocopies of any additional documents?
- completed your part of the application form?
- **Completed each part of form marked ■**

Please tear off this portion after you have had your identity verified and keep it for your records.

OFFICE USE ONLY

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IRD number issued/confirmed

IRD number application – individual

- Please read the **Notes** section before you complete this application
- Please complete this application using capital letters—don't use abbreviations

Children under 16

1. If you are applying for a child, print your **own** IRD number here.

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

Applicant information

2. Name of applicant as shown on identity documents

First name(s)

Surname

Title

Mr Mrs Miss Ms Other

Preferred name

First name(s)

Surname

3. Date of birth

Day / Month / Year

4. Please tick to show if you are:

applying for an IRD number requesting confirmation of your IRD number

5. Country of birth

6. Previous name

First name(s)

Surname

Address information

7. Residential address (not a PO Box or private bag number)

Street address

Suburb or RD

Town or city

Country

Postcode

Current postal address (only if it's different from your home or street address)

Street address

Suburb or RD

Town or city

Country

Postcode

Previous address (this will help us to confirm your IRD number if one may have been issued previously)

Street address

Suburb or RD

Town or city

Country

Postcode

8. Contact number(s) (include area code)

Daytime

Evening

Fax

Mobile

Email

Tax exemption and non-resident contractor information

9. Do you qualify for a temporary tax exemption on foreign income?

Yes No

If "Yes", please print date of arrival in New Zealand.

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Day

Month

Year

10. Are you a non-resident contractor?

Yes No

Privacy statement

Meeting your tax obligations involves giving accurate information to Inland Revenue. If you do not give us this information we will not be able to assess your correct liabilities and entitlements under the Acts we administer. Without an IRD number you may have to pay a higher rate of tax on your income.

We may exchange information about you with the Ministry of Social Development, the Ministry of Justice, the Department of Labour, the Ministry of Education, the New Zealand Customs Service, the Accident Compensation Corporation or their contracted agencies, as well as to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 227 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

Declaration – please read carefully before signing

I declare that the information in this form is true and correct.

I authorise Inland Revenue to contact any agency that issued a document I have used in support of this application, to verify the details of that document for the purpose of this application.

I have read the privacy statement above before signing this declaration.

■ Signature

■ Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day		Month		Year			

Verifier use only

Information verified by

Print name

Name of organisation and branch

Date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day		Month		Year			

Notes

Stamp

Inland Revenue use only

Identified by interview:

(tick if applicable)

Date interviewed

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Interview notes

Non-resident contractors/entertainers

Company

Employment start date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Employment end date

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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