

Statement in support of a tax position

•	Use this form if you want to explain and support your tax position taken in determining the tax payable in your return. Complete a separate form for each tax position you wish to explain. Please answer all the questions and sign the declaration on the back. For more information see our booklet <i>Putting your tax returns right (IR 280)</i> or phone us on 0800 377 774.					
1.	Name					
2.	Trade name (if applicable)					
3.	IRD or GST number	(8 digit numbers start in the second	box. 12345678)			
4.	Date of birth (if individual) or start date (if non-individual)	Day Month Year				
5.	Balance date	Day Month Year				
6.	Your principal business activity					
7.	Address	Street address or PO Box number Suburb, box lobby or RD	Town or o	sity	Postcode	
8.	Email address					
9.	Contact person for enquiries					
10.	Contact phone number(s)	() Day	() Evening	() Mobile		
Send this completed form with the relevant return to: Inland Revenue PO Box 39090 Wellington Mail Centre Lower Hutt 5045						

Tax position taken

Please describe your tax position by providing the following details:

- an overview of the position taken
- the basis on which your tax position is taken (such as case law on the subject, contents of any legal opinions, legal articles and related material, Inland Revenue public statements)
- state the tax type(s) and year(s) or period(s) the tax position relates to
- reference to any Inland Revenue public or binding rulings
- a calculation, if necessary, to show the position and how it was reached.

Continue on a separate piece of paper if necessary

Declaration

Signature

I declare that the information given on this form and any attachments is true and correct.

/ / Date