



# Notice of proposed adjustment

## Dispute a tax assessment or a decision

IR770  
April 2020

### Use this form to:

- formally dispute one or more tax assessments when you haven't been able to reach agreement with us, or
- formally dispute certain decisions we've made (eg, decisions about your tax residency or GST registration).

For more information on disputes please visit our website [ird.govt.nz/disputes](http://ird.govt.nz/disputes) Our website includes guides to help you complete this process and other options if this form is not right for you.

Time limits apply for disputing an assessment or a decision. See below for more information.

### Taxpayer's details

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

### Tax agent's details (if applicable)

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

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

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

### Time limits

You have four months to send this form to us. If you're disputing:

- a **self-assessment**, this timeframe starts from the date we received your assessment in your return.
- an **assessment we made**, this timeframe starts from the date the notice of assessment was issued.
- a **disputable decision we made**, this timeframe starts from the date of the decision.

If you don't send this form within the time limit you'll generally be considered by law to have accepted our position.

You're allowed by law to send us this form outside this timeframe if there are exceptional circumstances, or you've demonstrated you intended to enter into the disputes process. Please include a note explaining why it is late or how you demonstrated you intended to enter into the disputes process (if this applies).

### Completing this form

If there is not enough space on this form don't complete the boxes on the next 2 pages. Instead, attach your own document to this form and use the same headings used in the next 2 pages.







## Consent for email communication

I consent to two-way communication with Inland Revenue by email throughout the disputes process.

I understand this email consent will also cover any communication with Inland Revenue's Disputes Review Unit. I also understand these emails may be encrypted, password protected and may contain confidential and/or commercially sensitive information. Inland Revenue will take all reasonable steps to reduce any risk of unauthorised access or release of confidential information, but can't guarantee emails won't be intercepted or read while in transit.

Tick here

Email address:

## Checklist

Under the law you need to provide a sufficient amount of information for this form to be valid. The checklist below will help you meet those legal requirements:

### **My Notice of proposed adjustment form:**

identifies the change I want made to the assessment or the change I want made to a decision,

gives a statement of the facts which support my proposed change to an assessment or proposed change to a decision,

gives a statement of the law and how the law applies to the facts in enough detail to explain to Inland Revenue why my proposed change to an assessment or proposed change to a decision should be made, and

(Tick each circle to confirm)

includes copies of any documents which I'm aware of that are significantly relevant to the issues I've raised.

## Next steps

Once you've completed this form, please send it to us (with any attachments).

If you have been in contact with an Inland Revenue staff member about the dispute, send this form to that person. Otherwise send this form to:

**Inland Revenue**

**PO Box 39010**

**Wellington Mail Centre**

**Lower Hutt 5045**

If we decide your proposed change is correct we'll either make a new assessment in line with your proposed change or if the dispute is about an assessment we made, the assessment in your return stands and the matter ends there. Otherwise, we'll send you our *Notice of response* within two months.

Please be aware that entering into a dispute does not stop interest and penalties being applied to outstanding amounts.

For more information about the disputes process, go to our website [ird.govt.nz/disputes](http://ird.govt.nz/disputes)