



OFFICE USE ONLY

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IRD number issued/confirmed

# IRD number application – individual

**Please answer all questions that apply to you and sign the declaration.**

1. Please tick to show if you are:  applying for an IRD number  requesting confirmation of your IRD number

2. Your name  Mr  Mrs  Miss  Ms  Other

First names

Surname

3. Your date of birth

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Day Month Year

4. If you have ever used another name show it here

First names

Surname

5. Print your New Zealand **home** or **street address** (please read Note 1 on the back)

Street address

Suburb or RD

Town or city

6. Print your usual **postal address** only if it is different from your home or street address (please read Note 1 on the back)

Street address or PO Box number

Suburb, box lobby or RD

Town or city

7. Your contact number(s)

Daytime

Evening

Fax

8. Please send a photocopy of one of these documents as identification

Birth certificate

Current New Zealand passport

Current New Zealand 18+ card

Current overseas passport

Certificate of New Zealand citizenship

Current New Zealand photo driver licence

A certificate of identity issued by the New Zealand Immigration Service

We prefer you to send photocopies but if you do send original documents we will send them back to you.

9. Do you qualify for a temporary tax exemption on foreign income? (please read Note 2 on the back)  Yes  No If "No", please go to Question 10

9a. If "Yes", please print your date of arrival in New Zealand

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Day Month Year

10. Are you a non-resident contractor? (please read Note 3 on the back)  Yes  No

11. Print your previous address (this will help us confirm your IRD number)

Street address

Suburb and city

12. Declaration

Signature

Date

# Notes

## 1. Addresses

### Question 5: Home or street address

Please show a physical address, not a box number or private bag. For rural addresses write the farm and/or rural road name on line 1 and the RD number and town on line 2.

### Question 6: Postal address

Complete only if different from the home or street address. Show **one** of the following:

- PO Box  
Line 1: PO Box number  
Line 2: Box lobby (for example, Wellesley Street or North Shore Mail Centre) and city
- Private Bag  
Line 1: Private Bag number  
Line 2: Box lobby (for example, Wellesley Street or North Shore Mail Centre) and city
- Home or street address—see Question 5 above
- Rural address—see Question 5 above

Don't show your tax agent's address here. Your tax agent maintains a client list with us. Please ask them to give us your mail address.

## 2. 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 fulfil these requirements:

- you qualified as a tax resident in New Zealand on or after 1 April 2006, and
- 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.

Also note:

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

Types of foreign income that are temporarily exempt from tax in New Zealand:

- Controlled foreign company income that is attributed under New Zealand's CFC rules;
- Foreign investment fund income that is attributed under New Zealand's FIF rules (including foreign superannuation);
- Non-resident withholding tax (for example on foreign mortgages);
- Approved issuer levy (for example on foreign mortgages);
- Income arising from the exercise of foreign employee share options;
- Accrual income (from foreign financial arrangements);
- Income from foreign trusts;
- Rental income derived offshore;
- Foreign dividends;
- Foreign interest;
- Royalties derived offshore;
- Income from employment performed overseas before coming to New Zealand, such as bonus payments;
- Gains on the sale of property derived offshore (held on revenue account); and
- Offshore business income (that is not related to the performance of services).

The foreign income that will continue to be taxed in New Zealand is:

- Employment income from overseas employment performed while living in New Zealand; and
- Income from services

For more information on temporary tax exemption on foreign income, visit [www.ird.govt.nz](http://www.ird.govt.nz) or call us on 0800 227 774.

## 3. Question 10: Non-resident contractor

If you have been brought to New Zealand by a company or person resident here or in another country, to work as an independent contractor, and you will be in New Zealand less than 183 days in any 12-month period, you are a "non-resident contractor". You are not an independent contractor if you are working as an employee receiving salary and/or wages from an employer.

## 4. Passwords

At present when you phone us we ask you several questions to confirm your identity before we can discuss your account. We can now set up a password on your account to save you time. For more information, call us on 0800 227 774.

## 5. Nominated persons

We can't discuss your tax affairs with anyone except you. However, you can nominate someone else to take care of them or have access to your Inland Revenue records.

You can also have them receive your statements, refunds and other correspondence. You'll still be responsible for your own tax affairs, so you will 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, you can call us on 0800 227 774, or complete an *Elect someone to act on your behalf (IR 597)* form, which you can get from our website [www.ird.govt.nz](http://www.ird.govt.nz) or by calling INFOexpress on 0800 257 773 (remember to have your IRD number handy).

## 6. Send the completed form to us at one of the following postal addresses.

If you live in:

<b>Northland</b> send this form to Inland Revenue PO Box 3753 Christchurch Mail Centre Christchurch 8140	<b>Auckland</b> send this form to Inland Revenue PO Box 761 Waikato Mail Centre Hamilton 3240	<b>other North Island areas</b> send this form to Inland Revenue PO Box 39010 Wellington Mail Centre Lower Hutt 5045	<b>the South Island</b> send this form to Inland Revenue PO Box 3753 Christchurch Mail Centre Christchurch 8140
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\*Previously known as family assistance