



## About this notice

This notice shows information from your tax return and any adjustments we have made. It gives a summary of payments, refunds and any other transactions up to the date on this notice. *Your Statement of account* has a more detailed list of payments and other transactions.

## If you disagree

If you think there is a mistake in this notice, please call the number shown on the front of this notice.

## Procedures for disputing an assessment

If your return has been accepted with no changes made, this constitutes a self-assessment. The heading on this notice will be *Return acknowledgment* if your return has been self-assessed. If you want to dispute this assessment you must do so by issuing us with a *Notice of proposed adjustment* (NOPA) within **four months** of the self-assessment date on the front of this notice.

If the details in your return have been changed the notice will be called a *Notice of assessment*. The **four-month** period for issuing the NOPA and disputing this assessment begins from the issue date of the notice.

If you've followed the disputes process and get to the point where you intend to file proceedings with the Taxation Review Authority or the High Court, you must do this within **two months** of the issue date of the notice of assessment (or the notice of amended assessment) based on the adjudicator's decision.

You cannot dispute any assessment or adjustment that you have agreed to in writing, or that we consider you to have accepted because you didn't respond within the timeframe specified above, unless exceptional circumstances apply to your lateness.

For further information on how to dispute an assessment, please see our factsheet *If you disagree with an assessment* (IR778).

## How to make payments

Go to [www.ird.govt.nz/pay](http://www.ird.govt.nz/pay) to pay online or find out about these other payment options:

- making electronic payments
- using a credit or debit card
- posting a cheque.

Or you can call us on 0800 775 247.

## If you think you can't pay by the due date

Contact us as soon as possible before the due date if you think you will have difficulty paying. Penalties and interest apply to tax bills that are unpaid by the due date but, if your financial situation prevents you from paying on time, we may, for example, set up an arrangement where you pay the amount owing in instalments. If you contact us and make a formal instalment arrangement before the due date, and meet all your obligations under the arrangement, you will only be charged an initial late payment penalty of 1%.

Please note that even if you have an arrangement you are still charged interest on the tax owing.

## Late payment

We may charge you a late payment penalty if you miss a payment or it's late. We'll also charge you interest if you don't make your tax payment by the due date.

If you can't pay your tax by the due date, please call us. We'll look at your payment options, which may include an instalment arrangement, depending on your circumstances.

Go to [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: managing penalties) for more information.

## For more help

More information about penalties and interest is available in our booklet *Penalties and interest* (IR240). You can get this from [www.ird.govt.nz](http://www.ird.govt.nz) or by calling the 0800 self-service number - see below.

## Provisional tax repayments

If you pay provisional tax your *Statement of account* will show your instalments.

## Default assessments

If you have received a default assessment, more information is enclosed with your *Notice of assessment*.

## Tax audits

We may review your return for audit purposes at a later date. See our booklet *Inland Revenue audits* (IR297).

## [www.ird.govt.nz](http://www.ird.govt.nz)

Go to our website for information and to use our services and tools.

- Log in or register for myIR to manage your tax and entitlements online.
- Demonstrations – learn about our services by watching short videos.
- Get it done online – complete forms and returns, make payments, give us feedback.
- Work it out – use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- Forms and guides – download our forms and guides.

## Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

## How to get our forms and guides

You can get copies of all our forms and guides by going to [www.ird.govt.nz](http://www.ird.govt.nz) and selecting "All forms and guides" from the right-hand menu, or by entering the shoulder number in the search box. You can also order copies by calling 0800 257 773.

## 0800 self-service numbers

This service is available to callers seven days a week except between 5am and 6am each day. Just make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN. Registering for voice ID is easy and only takes a few minutes. Call 0800 257 843 to enrol.

Order publications and taxpicks	0800 257 773
Request a summary of earnings	0800 257 778
Request a personal tax summary	0800 257 444
Confirm a personal tax summary	0800 257 771
All other services	0800 257 777

When you call, just confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

AFFIX  
STAMP  
HERE

Inland Revenue  
PO Box 39050  
Wellington Mail Centre  
Wellington 5045  
New Zealand