



Working for Families Tax Credits registration

1 April 2012 to 31 March 2013

2013

Income Tax Act 2007

Principal caregiver

The principal caregiver is the person responsible for the day-to-day care of the children and must be 16 or over. This doesn't include child minders.

1.	Your IRD number	(8 digit numbers start in the second box. <input type="text"/> 1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 4 <input type="text"/> 5 <input type="text"/> 6 <input type="text"/> 7 <input type="text"/> 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"/>	
2.	Your name	Mr <input type="radio"/>	Mrs <input type="radio"/>	Ms <input type="radio"/>	Miss <input type="radio"/>							
	First names	<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"/>	
	Surname	<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"/>	
3.	Your home address											
	Street address	<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"/>	
	Suburb and city	<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"/>	
4.	If you want your mail sent somewhere other than your home address, print your postal address here											
	Street address or PO Box 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"/>	
	Please include your box lobby if you have one. If unsure of your box lobby, please contact New Zealand Post											
	Suburb, box lobby or RD and town, city or region	<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"/>	
5.	Your contact details											
	Daytime phone 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"/>	
	Mobile phone 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"/>	
	Email address	<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"/>	
6.	Your bank account 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"/>	
	Name of account holder	<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"/>	
	First names	<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"/>	
	Surname	<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"/>	
	If you want your payments to go to a credit union or building society account, please provide your reference 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"/>	

Spouse or partner

If you currently have, or had, a spouse or partner during the year we need some details so we can work out your family income for the year. Partner includes a civil union or de facto partner.

7.	Do you currently have a spouse or partner?	No <input type="radio"/>	Go to "Previous spouse or partner details" below
		Yes <input type="radio"/>	Please complete Question 7A.
Current spouse or partner details			
7A.	Your spouse or partner's IRD number	<input type="text"/>	<input type="text"/>
	First names	<input type="text"/>	<input type="text"/>
	Surname	<input type="text"/>	<input type="text"/>
Note: Your spouse or partner's address will be updated with the home address you've given at Question 3.			
7B.	If this relationship started after 1 April 2012 print the date you started living with your spouse or partner.	<input type="text"/>	<input type="text"/>
		Day	Month
		<input type="text"/>	Year
Previous spouse or partner details			
If you finished a relationship or had more than one relationship after 1 April 2012, please tick here. <input type="checkbox"/>			
	Full name	<input type="text"/>	<input type="text"/>
	Date of birth	<input type="text"/>	<input type="text"/>
		Day	Month
		<input type="text"/>	Year
	Relationship end date	<input type="text"/>	<input type="text"/>
		Day	Month
		<input type="text"/>	Year

Residence requirements

If you're returning to New Zealand (and haven't 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, if you choose to claim Working for Families Tax Credits, neither you or your spouse or partner will be entitled to claim temporary tax exemption now or in the future. For further information please go to www.ird.govt.nz/yoursituation-nonres/move-nz

Were you born in New Zealand or do you have New Zealand citizenship?

- Yes ☐ Go to the next section – "Children".
 No ☐ Read this section and answer the questions.

To be entitled to Working for Families Tax Credits you need to meet one of the following 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.
- You care for a child who is both a New Zealand resident and present in New Zealand. Children born in New Zealand before 1 January 2006 are considered to be New Zealand residents. For children born on/after 1 January 2006 to be considered a New Zealand resident, at least one of the parents must meet at least one of these conditions:
 - the parent is a New Zealand citizen
 - the parent has permanent residency (ie, entitled to be in New Zealand or Australia indefinitely)
 - the parent is entitled to reside indefinitely in the Cook Islands, Tokelau or Niue.

Do you meet one of the above requirements?

- Yes ☐ Please attach a copy of your and/or your child(ren)'s resident or permanent resident visa.
 No ☐ You don't qualify for Working for Families Tax Credits. Please don't go any further and do not send this form to us.

8. If you moved to New Zealand on or after 1 April 2012, enter the date you arrived

Day			Month			Year			

Children

You can receive Working for Families Tax Credits for children:

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

You can't claim Working for Families Tax Credits for children you receive a parent's allowance for under the War Pensions Act.

If any of your children don't have an IRD number, complete an *IRD number application – individual (IR 595)* form. Take the IR 595 and the required original documents (listed on page 1 of the IR 595) plus photocopies to an Inland Revenue appointed verifier.

Note: Working for Families Tax Credits payments will stop after the first eight weeks if you don't supply an IRD number for your child(ren).

Please enter your child(ren)'s details below

Please tick Box 9D next to your child's details if you receive the following payments for them:

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

You may be eligible for in-work tax credit for children you receive these payments for, but you are not able to claim any other Working for Families Tax Credits for them.

		9. Date of birth			9A. Date child started living with you (if different from the date of birth)*			9C. Child's IRD number				9D. Payment — see above
Child's first names	Surname	Day	Month	Year	Day	Month	Year					

* For example, you adopted or fostered a child.

If you're choosing paid parental leave (PPL) instead of parental tax credit (PTC), please tick here.

See the *Working for Families Tax Credits registration pack (IR 200)* for more information.

9E. If you're claiming for more than six children, print the total number of children in the box, fill in the *More than six children (IR 835)* form in the IR 200 and send it in with this registration.

☐

Shared care If you don't share the care of your child(ren) tick "no" at Question 10 and go to the "Payments of Working for Families Tax Credits" section. If you do share care, tick "yes" at Question 10 and read the section below.

Shared care means that you share the day-to-day care of a child with someone else, eg, an ex-spouse or ex-partner. You can claim Working for Families Tax Credits for that child if the arrangement is intended to be in place for four months or more. You need to have the child in your care on average, at least one-third of the time. Over the year this is 122 days or 5 days every fortnight.

For example, if you care for your child from 7pm Monday to 7am Thursday every week (5 days a fortnight) you'll qualify for Working for Families Tax Credits if this arrangement is expected to last for four months or more.

Or, if you care for your child for all the school holidays (usually 12 weeks a year) and every second weekend, you'll qualify for Working for Families Tax Credits (12 weeks [84 days] + every second weekend [40 days] = 124 days).

10. Do you share care of any child with someone else?

No ☐ Go to the next section – “Payments of Working for Families Tax Credits”.

Yes ☐ Fill in the *Shared care details (IR 836)* form in the IR 200 and send it in with this registration.

Please note that Working for Families Tax Credits and child support have different rules for shared care. If you're a paying parent or custodian and want to discuss your child support shared care, please call 0800 221 221.

Payments of Working for Families Tax Credits

11. How would you like to receive payments of your Working for Families Tax Credits?

● Weekly—complete the “Family income” section below.

Fortnightly—complete the “Family income” section below.

In a lump sum after the end of the tax year (31 March 2013). You don't need to complete the "Family income" section, because we'll have your family income details at the end of the tax year. Go straight to the "Hours of work" section on page 6 of this form.

Family income

To make sure we pay you the right amount, please estimate your income as accurately as possible. You need to tell us:

- the amount of income you receive **before** tax (this may show as “gross” income on your payslip) for the year 1 April 2012 to 31 March 2013
- your spouse or partner’s income details, if applicable.

Note: If you have no income at present, please tell us how you're supporting yourself and your family in a note attached to this application.

Please complete the details of all sources of income you and/or your spouse or partner receive. For information about different kinds of income please see the notes on page 8 of this form.

	12. You	13. Spouse or partner
<ul style="list-style-type: none"> Salary and wages (before tax) Don't include any income-tested benefit income. See notes on page 8 for more details. 	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<ul style="list-style-type: none"> NZ Super or veteran's pension (before tax) Print the date you or your spouse or partner started/stopped receiving NZ Super or veteran's pension and the amounts received. <div style="display: flex; justify-content: space-around;"> Day Month Year Day Month Year </div> You Start <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Stop <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Spouse or partner Start <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Stop <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"/> .00	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
<ul style="list-style-type: none"> Student allowance (before tax) Print the dates you or your spouse or partner will receive or have received a student allowance and the amounts received. Please show all dates from 1 January 2012 to 31 March 2013. <div style="display: flex; justify-content: space-around;"> Day Month Year Day Month Year </div> You Start <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Stop <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Spouse or partner Start <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> Stop <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> If you or your spouse or partner will receive or have received a student allowance for more than one period during the year, print the total number of times here. You <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"/> <input type="text"/> <input type="text"/> .00	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

[illegible]

	You	Spouse or partner
• Child support received Annual amount you get from Inland Revenue Annual amount you get by private arrangement	\$ <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"/> 00 \$ <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"/> 00	\$ <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"/> 00 \$ <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"/> 00
Total income received —add amounts from your column and your spouse or partner's column from pages 3, 4, 5 and above, and print the totals	\$ <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"/> 00	\$ <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"/> 00
• Child support paid Annual amount paid to Inland Revenue Annual amount paid by private arrangement	\$ <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"/> 00 \$ <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"/> 00	\$ <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"/> 00 \$ <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"/> 00
• Your and your spouse or partner's total income Subtract child support amounts paid from your and your spouse or partner's total income received and print the totals here Add the totals of the two columns and print the answer in the box below.	\$ <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"/> 00	\$ <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"/> 00
14. This is your estimated family income for the year 1 April 2012 to 31 March 2013. Your weekly or fortnightly payments will be based on this figure. Note: If you and/or your spouse or partner receive an income-tested benefit, it will be added to your estimated family income.	\$ <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"/> 00	

Hours of work

Eligibility for in-work tax credit and minimum family tax credit is determined by your working hours, the level and type of income your family receives and the number of children in your care.
 These are the hours of work requirements:

- in a single-parent family, you need to work 20 hours or more a week
- in a two-parent family, your combined hours of work need to total 30 hours or more a week.

15. Does your family meet the hours of work requirements?

Yes ☐ Please complete Questions 15A and 15B.
 No ☐ Go to the next section – “Claiming Working for Families Tax Credits for the previous year”.

15A. Show the date you and/or your spouse or partner **started** or **stopped** working the required hours. If the start date is on or before **1 April 2012** enter 01 04 12.

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

15B. 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.

You Spouse or partner

Please refer to the IR 200 pack or go to www.ird.govt.nz/wff-tax-credits/ for specific information about eligibility to receive in-work tax credit and minimum family tax credit.

Claiming Working for Families Tax Credits for the previous year

16A. Would you like us to check whether you qualify to receive Working for Families Tax Credits for the last tax year?
Please note—if you tick “Yes” we’ll send you and/or your spouse or partner an income tax assessment showing any refund or tax to pay.

Yes ☐ Go to Question 16B
 No ☐ Go to the next section—“Declaration”.

16B. Are the family details on this form the same for the last tax year (1 April 2011 to 31 March 2012)? Family details include children, spouse or partner, shared care and work hours. If you’re a salary and wage earner, we already have your income details.

Yes ☐ We’ll use these details to work out your 2012 Working for Families Tax Credits.
 No ☐ Complete and attach the *Family details for the year 1 April 2011 – 31 March 2012 (IR 837)* form in the IR 200 and send it in with this registration.

Call us on **0800 227 773** if you think you may have been entitled to Working for Families Tax Credits in the years before 2012.

Declaration

You need to sign this declaration so you can receive your payments. If you have a spouse or partner, they need to sign as well.

Privacy

Meeting your tax obligations involves giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. You must, by law, give us this information. Penalties may apply if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

We may disclose your personal information to your spouse or partner and their information to you. By completing and signing the registration form, you and your spouse or partner accept there may be disclosure of information related to Working for Families Tax Credits.

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to www.ird.govt.nz (keyword: privacy).

I declare that the information in this form is true and correct to the best of my knowledge. I understand you may disclose my personal income information to my spouse or partner and their information to me.

You

/

/

Signature

Date

Your spouse or partner

/

/

Signature

Date

Before you send this form please complete this checklist

Tick

Have you:

- ☐ given us your IRD number at Question 1?
- ☐ given us your bank account number at Question 6?
- ☐ given us your child(ren's) IRD number(s) at Question 9C?
- ☐ filled in Question 12 and Question 13 (if you have a spouse or partner) when choosing weekly or fortnightly payments?
- ☐ filled in Question 15?
- ☐ signed the declaration panel on page 7.

Have you enclosed, where applicable:

- ☐ evidence to support your income estimate if you or your spouse or partner have business income?
- ☐ *More than six children* (IR 835) form if you have more than six children?
- ☐ *Shared care details* (IR 836) form if you share care of any of your children?
- ☐ *Family details* (IR 837) form for the previous year if details are different from this registration?

Note: The above forms can be found in the *Working for Families Tax Credits registration pack* (IR 200) or you can download them from our website.

Send the completed form(s) to us at one of the following postal addresses.

Returns

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

General correspondence

Inland Revenue
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

For a full list of addresses go to www.ird.govt.nz (keywords: contact us).

Notes

Family income sources

To make sure we pay you the right amount of Working for Families Tax Credits please complete the details of all sources of income you and/or your spouse or partner receive.

Income-tested benefit income

Your income-tested benefit information is sent to Inland Revenue by Work and Income.

Salary and wages

Includes:

- overtime
- government work scheme payments
- bonuses
- taxable allowances
- redundancies
- paid parental leave payments
- schedular payments
- employer contributions to certain superannuation schemes.

Business income

If you haven't filed a business tax return for the previous year or you want to provide other evidence, you can send one of the following:

- a copy of the annual accounts for the business for the previous year
- a set of budgeted accounts for the business for the current year.

Note: If you run a business which makes a loss, for Working for Families Tax Credits purposes you can't offset that loss against any other income you earn. It just counts as "nil". This includes losses generated from investments and rental properties.

Child support

Child support is money paid to an ex-spouse or ex-partner by the parent who is not living with their children, to help support them financially. The payments can be made either:

- through Inland Revenue Child Support, which administers the child support scheme, or
- by a private arrangement between both parties which is not administered by Inland Revenue.

NZ Super or veteran's pension

If you're not sure of your rate for NZ Super, check with Work and Income.

Student allowance

You need to estimate how much student allowance you'll receive from Studylink during the whole year.

Accident compensation

This is the amount you and/or your spouse or partner have, or will get, from the Accident Compensation Corporation (ACC), private insurer or employer.

Independent earner tax credit (IETC) and Working for Families Tax Credits (WfFTC)

You cannot receive WfFTC and IETC at the same time. If you currently receive IETC, by using the ME or ME SL tax code, and are entitled to WfFTC, then you must change your tax code with your employer at the same time you apply to Inland Revenue for WfFTC.