[Insert DD Month YYYY]

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The Commissioner

Inland Revenue Department

PO Box 39010

Wellington Mail Centre

Lower Hutt, 5045

Dear Sir/Madam

**Re:** **Change of Balance Date**

We hereby request that the balance date of [Insert Client Name and IRD number] be changed from the standard 31 March to [insert desired balance date].

The reason for this application is because (select appropriate reason below).

[insert name of company] is part of a group whose members’ balance dates are all [insert balance date]. For financial reporting purposes, the company wishes to align its balance date with the other group members.

OR

[insert desired balance date] is the balance date specified in [insert trust name]’s Trust Deed.

OR

[insert desired balance date] is the balance date specified in [insert Superannuation name]’s Trust Deed and is the balance date of the principal employer.

OR

the partnership would like to align its balance date with those of the individual partners.

OR

[insert company name] is the New Zealand branch of the [insert country] company – [insert name of parent company]. [Insert parent company name] reports under a [insert parent’s balance date] balance date. For financial reporting purposes, the entity is required to align its balance date with that of its parent.

If this is acceptable, we request that the change of balance date be effective from the date of registration, being [insert registration date]. Thus, the [insert income year] return of income will cover the period from [insert date of registration] to [insert balance date].

Please confirm in writing that the Commissioner grants approval for the change of balance date and advise provisional and terminal tax dates.

If you have queries in relation to the above, please feel free to contact us on [insert telephone number].

Yours faithfully

[Insert Name and Title]

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| Encl. |