## Individual Questionnaire - 31 March 2025



## Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31/03/2025	Email:	

To: Su & Co Chartered Accountants Limited

## **Terms of Engagement**

I hereby instruct you to prepare our Taxation Returns for the 2025 year. I undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I understand that you will rely upon the information provided by me. It is my responsibility to ensure the content or accuracy of any Tax Returns that you prepared on my behalf as they will be prepared based on information that I provide to you. I understand that during preparation of the Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however should anything come to light of this nature during this process, you will bring that to my attention.

I understand that the Taxation Returns are prepared for my own use and to determine my taxation liabilities. If this should change in any material respect, I will inform you immediately. You will not accept any responsibility to any person, other than me for the contents of the Tax Returns.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I signed when I became a client.

I accept that payment for the services provided is required on the 20<sup>th</sup> of the month following completion of the engagement. I also accept that should I/we default on payment Su & Co Chartered Accountants Limited will charge interest on overdue accounts at the rate of 1.5% per month, and I accept that if Su & Co Chartered Accountants Limited is required to obtain a debt collection agency to recover the costs, any costs incurred by the agency in the course of collection of outstanding monies including commissions will be on charged to me. I agree to personally indemnify Su & Co Chartered Accountants Limited for fees outstanding.

I agree that ownership of the work is retained by Su & Co Chartered Accountants Limited until payment has been made in

I give you full authority to:

- Access and change information from the IRD for all tax types; this may be via telephone, in writing, via internet access, MyIR or info express;
- Access and change information through myACC for Business and/or directly with ACC staff;
- Verify financial information held by other parties, including: my bankers, solicitors, finance companies and all government agencies etc;
- This also relates to any prior financial years.

You are to represent me as my tax agent. All income tax returns will be signed by me however you are authorised to sign any other taxation return on behalf of myself or any of my associated entities.

Signature	Date	
-		

Thank you for completing this questionnaire Please don't forget to sign it



Records Required		✓	Comments
Wages/National Superannuation/Benefits			
Please provide us with the names of any organisations you have following from:  Wages  ACC payments  National Superannuation  Any other benefits In most cases, IRD will have sent us these details direct, howeve to check all details have been included.			
Student Loan			
Do you have a student loan?  If so, please provide your latest statement from IRD			
Interest / Dividend / PIE Income			
Supply copies of all certificates or details of interests, dividends a income received, including investment portfolio reports.	nd /or PIE		
Rental and Leased Property			
Please complete the attached rental questionnaire			
Home Office Expenses  If part of your home is set aside principally for use as an office/wo			
Power \$	Cost of House and Section \$ Cost of Section \$ Construction materials: (timber, brick, etc):  Area used for Business:m²  Total Area of House & Workshop: m²		
Partnerships, Look Through Company, Trusts, Estates	and Compan	ies (o	only if not completed by Su & Co)
Please supply a copy of completed annual accounts and tax returnent year for any entity you have an investment in.	•		,
Employee Share Purchase Arrangements			
Did you participate in an Employee Share Purchase Scheme or A operated by your present or past employer?  If Yes, please provide the following:  • Full details of the plan and any shares issued to you, any share have received and proceeds from the sale of those options.  • The Market Value of the shares when they vested with you.  • Details of any amounts paid by you for the shares.	option you		
<ul> <li>The date the tranche of shares was granted to you pending futu</li> <li>The date the tranche of shares vested with you.</li> </ul>	re vesung.		

Donations, Housekeeping and Childcare Tax Credits		
Do you want us to complete your rebate claim form? Yes ☐ No ☐		
If so, please supply all donation receipts.		
Claimable Expenses		
Attach details: Income Protection/ Disability Insurance Policy – provide details of premiums		
and claims.	Ш	
Land Transactions		
Please provide details if you have acquired / disposed, developed (or developing), subdivided (or subdividing) or traded any property or land during the year		
Brightline Test - Purchase of Residential Property		
If this was your main home, we do <u>not</u> need any details.		
Did you purchase any Residential properties during the period from 1 April 2024 to 31 March 2025?		
If yes, please provide:		
Solicitors Settlement Statement, including copy of legal fees invoice		
Sale and Purchase Agreement		
Loan details for property purchased		
A copy of the latest Rateable Valuation		
A list of chattels and their value for properties bought during the year (if done)		
Did the property receive the Code of Compliance Certificate (CCC) on or after 27 March 2020?		
If yes, please provide a copy of the Code of Compliance Certificate (CCC)		
Brightline Test - Sale of Residential Property		
Did you sell any residential properties during the period from 1 April 2024 to 31 March 2025?		
If yes, please provide:		
Solicitors Settlement Statement, including copy of legal fees invoice and Agent Commission invoice		
Sale Agreement		
Purchase Agreement if it was purchased after 29 March 2018		
Closing loan statements for property sold		
A copy of the latest Rateable Valuation		
A list of chattels and their value for properties sold during the year (if		
done)		

Child's Name	RD No.	Date of Birth	Date left School
Please supply full names and birth dates of all children. Please following:	note the		
If you had a child born within the current financial year you may the Parental Tax Credit. Please include their IRD Number belong not have this you will need to obtain one for them in order to contitlement for them	ow. If you do		
<ul> <li>Where a child has become financially independent during the year, please advise the date they left school or home</li> </ul>	current financial		
If you have received Working for Families Tax Credits during the supply the certificate issued to you by IRD, detailing the amounts			
Also provide details of any child support or maintenance paymer received.	nts made or		
If we do not prepare your spouse or partner's taxation return, ple with details of their income.	ease provide us		

Records Required	✓	Comments
Additional income information - Working for Families Tax Credits		
For the year starting 1 April 2011 the definition of family income for Working for Families Tax Credits has been extended. You are now required to supply details of income received from the following sources::		
• Attributable trustee income Attributable trustee income is all income for the year of a trust that hasn't been distributed as beneficiary income. Trustee income will be attributed only to settlors of a trust. The settlors are individuals who establish or contribute funds to the trust.		
• Attributable fringe benefits  If you receive fringe benefits and you or your associates (e.g. the family trust) are shareholder-employees of the company you work for and you or your associates hold voting interests of 50% or more then you need to include the fringe benefits in your family income. The value of the fringe benefit is the tax-inclusive value of the benefit.		
• PIE income This includes an amount of income attributed by a portfolio investment entity (PIE) to the principal caregiver or their spouse or partner, except if the PIE is a superannuation fund or a retirement savings scheme (e.g. KiwiSaver).		
■ Passive income of children  This includes all passive income such as interest, rents or beneficiary income, received by a dependant child above a threshold of \$500 per year, per child.		
■ Income of non-resident spouse  If your spouse or partner, who is not a tax resident, is earning an income overseas, from 1 April 2011 you will need to include their worldwide income as part of your family income.		
■ Tax exempt salary or wages  This includes salary and wages that are exempt from income tax under specific international agreements in New Zealand. (e.g. employees of international organisations such as the United Nations or the Organisation for Economic Cooperation and Development (OECD).		
■ Pensions and annuities  This includes 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, (excluding NZ Super).		
• Other payments  These are payments from any other person or entities that are used for the family's day-to-day living expenses. If the total amount is more than \$5,000 for the tax year, then the total amount must be included as family income.		
Additional income information - Working for Families Tax Credits		
Income equalisation scheme deposits (excludes 'adverse events' deposits)  This includes any deposits made by you, a company controlled by you or your trust or your trust to an agricultural, fishing or forestry business income equalisation scheme account at Inland Revenue.		
A detailed description and examples of above income types is available from the IRD website: <a href="http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html">http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html</a>		

## **Overseas Income**

You are not required to complete this section if you do not have overseas income.

New Zealand residents are liable for tax on all world-wide income. Migrants or returning New Zealanders may have a wide range of foreign financial interests which needed to be accounted for in New Zealand for tax purposes. Please ensure you disclose all of your world-wide income to be returned in the tax returns.

Please tick the boxes and provide the relevant documents which are relevant to you.

Did you have or do you have any of the following?

a you	nave or do you have any of the following?		
		Yes	No
•	An overseas current / cheque account		
•	An overseas call account / money-market account		
•	An overseas fixed-term deposit		
•	An overseas credit / debit card		
•	An overseas mortgage / loan		
•	An overseas digital wallet (eg, Paypal, Google Wallet, Apple Pay, Alipay, WeChat)		
•	Holdings in any digital currencies (e.g. Bitcoin, Monero)		
•	Overseas bonds / notes / other financial arrangements		
•	Shares in a foreign company / units in a foreign unit trust or mutual fund		
•	A foreign portfolio with a portfolio manager, bank, bare trustee or nominee		
•	A foreign pension / provident / superannuation fund or an entitlement in a foreign pension		
•	A foreign annuity		
•	A foreign life insurance / assurance policy as a beneficiary or payee		
•	Ownership / interest in an overseas property situated outside New Zealand		
•	Holdings in precious metals / minerals, either physical or units (eg, gold, silver, platinum)		
•	Overseas interest / dividends / royalties		
•	Transfer / withdrawal of a lump sum from a superannuation fund or life insurance		
•	An overseas pension / annuity		
•	Overseas salary / wages / commissions		
•	Overseas business income / self-employment income / consultancy or contract income		
•	Overseas rental income		
•	A distribution from an overseas trust or similar entity (whether capital or income)		
•	A distribution from an overseas estate		
•	Did you have or do you have an interest in any offshore entity as a director, member,		
	founder, trustee, protector, appointer, settlor or beneficiary (vested or discretionary)?		
•	Entities without separate legal personality eg, partnerships, joint ventures, trusts and estates		
•	Entities with separate legal personality eg, foundations (Stiftung), establishments (Anstalt), incorporated estates, corporations, limited partnerships and companies.		