

## Individual Questionnaire – 31 March 2019

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

Client Name		Phone:	
Balance Date	31/03/2019	Fax:	
		Email:	

To: Su & Co Chartered Accountants Limited

### **Terms of Engagement**

I hereby instruct you to prepare our Taxation Returns for the 2019 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/We understand that you will rely upon the information provided by me/us. It is our responsibility to ensure the content or accuracy of any Tax Returns that you prepared on my/our behalf as they will be prepared based on information that I/we provide to you.

I/We understand that the Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, 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/we signed when I/we became a client.

I/We accept that payment for the services provided is required on the 20<sup>th</sup> of the month following completion of the engagement. I/We 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/we 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/us.

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

I/We authorise the deduction of fees outstanding to Su & Co Chartered Accountants Limited from any taxation refunds should payment for the services provided not be made in full by the required date. I/We agree to personally indemnify Su & Co Chartered Accountants Limited for fees outstanding.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

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

Records Required	✓	Comments																							
<b>Wages/National Superannuation/Benefits</b>																									
Please provide us with the names of any organisations you have received the following from: <ul style="list-style-type: none"> <li>▪ Wages</li> <li>▪ ACC payments</li> <li>▪ National Superannuation</li> <li>▪ Any other benefits</li> </ul> In most cases IRD will have sent us these details direct, however we do need to check all details have been included.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>																								
<b>Student Loan</b>																									
Do you have a student loan? If so, please provide your latest statement from IRD	<input type="checkbox"/>																								
<b>Interest and Dividends</b>																									
Please supply the advice slips. <ul style="list-style-type: none"> <li>▪ For interest received, you should have an annual advice notice showing the withholding tax deducted. This may be on the bottom of your bank statement dated 31 March</li> <li>▪ If any dividends are taken as bonus shares, also include these advice slips</li> </ul>	<input type="checkbox"/> <input type="checkbox"/>																								
<b>Rental and Leased Property</b>																									
Please complete attached rental questionnaire	<input type="checkbox"/>																								
<b>Home Office Expenses</b>																									
If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:																									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Power</td> <td style="width: 20%;">\$ _____</td> </tr> <tr> <td>Insurance (Building &amp; Contents)</td> <td>\$ _____</td> </tr> <tr> <td>Interest (House Mortgage)</td> <td>\$ _____</td> </tr> <tr> <td>Rates (including regional council rates)</td> <td>\$ _____</td> </tr> <tr> <td>Repairs &amp; Maintenance</td> <td>\$ _____</td> </tr> <tr> <td>Other</td> <td>\$ _____</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$ _____</b></td> </tr> </table>	Power	\$ _____	Insurance (Building & Contents)	\$ _____	Interest (House Mortgage)	\$ _____	Rates (including regional council rates)	\$ _____	Repairs & Maintenance	\$ _____	Other	\$ _____	<b>Total</b>	<b>\$ _____</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Cost of House and Section</td> <td style="width: 40%;">\$ _____</td> </tr> <tr> <td>Cost of Section</td> <td>\$ _____</td> </tr> <tr> <td colspan="2">Construction materials: (timber, brick, etc): _____</td> </tr> <tr> <td>Area used for Business:</td> <td>_____ m<sup>2</sup></td> </tr> <tr> <td>Total Area of House &amp; Workshop:</td> <td>_____ m<sup>2</sup></td> </tr> </table>	Cost of House and Section	\$ _____	Cost of Section	\$ _____	Construction materials: (timber, brick, etc): _____		Area used for Business:	_____ m <sup>2</sup>	Total Area of House & Workshop:	_____ m <sup>2</sup>
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<b>Records Required</b>																									
<b>Partnerships, Trusts, Estates and Companies</b>																									
Please supply details of income received.	<input type="checkbox"/>																								
<b>Any Other Income</b>																									
Attach details <ul style="list-style-type: none"> <li>▪ Income Replacement Insurance Policy – provide details of premiums and claims</li> <li>▪ Look Through Company – if you have been allocated a share of a loss other than from a company that we are aware of, please provide details</li> <li>▪ 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</li> </ul>	<input type="checkbox"/>																								
<b>Donations, Housekeeping and Childcare Tax Credits</b>																									
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please attach receipts.																									

**Working for Families Tax Credits and Parental Tax Credit**

<u>Child's Name</u>	<u>IRD No.</u>	<u>Date of Birth</u>	<u>Date left School</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please supply full names and birth dates of all children. Please note the following:

- If you had a child born within the current financial year you may be eligible for the Parental Tax Credit. Please include their IRD Number below. If you do not have this you will need to obtain one for them in order to claim any entitlement for them
- Where a child has become financially independent during the current financial year, please advise the date they left school or home

If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.

Also provide details of any child support or maintenance payments made or received.

If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.

Records Required	✓	Comments
<b>Additional income information - Working for Families Tax Credits</b>		
<p>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::</p> <ul style="list-style-type: none"> <li> <input type="checkbox"/> <b>Attributable trustee income</b>            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.         </li> <li> <input type="checkbox"/> <b>Attributable fringe benefits</b>            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.         </li> <li> <input type="checkbox"/> <b>PIE income</b>            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).         </li> <li> <input type="checkbox"/> <b>Passive income of children</b>            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.         </li> <li> <input type="checkbox"/> <b>Income of non-resident spouse</b>            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.         </li> <li> <input type="checkbox"/> <b>Tax exempt salary or wages</b>            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 Co-operation and Development (OECD)).         </li> <li> <input type="checkbox"/> <b>Pensions and annuities</b>            This includes 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, (excluding NZ Super).         </li> <li> <input type="checkbox"/> <b>Other payments</b>            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.         </li> </ul>		
<b>Records Required</b>		
<b>Additional income information - Working for Families Tax Credits</b>		
<ul style="list-style-type: none"> <li> <input type="checkbox"/> <b>Income equalisation scheme deposits (excludes 'adverse events' deposits)</b>            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> </li> </ul>		

## 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?

- 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.

Yes	No
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