

Individual Questionnaire – 31 March 2024



Ensure this questionnaire is completed and included with your records

| | | | |
|--------------|------------|--------|--|
| Client Name | | Phone: | |
| Balance Date | 31/03/2024 | Email: | |

To: Su & Co Chartered Accountants Limited

Terms of Engagement

I hereby instruct you to prepare our Taxation Returns for the 2024 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 20th 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 full.

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 received the following from: <ul style="list-style-type: none"> ▪ Wages ▪ ACC payments ▪ National Superannuation ▪ Any other benefits 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"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student Loan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do you have a student loan? If so, please provide your latest statement from IRD | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest / Dividend / PIE Income | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Supply copies of all certificates or details of interests, dividends and /or PIE income received, including investment portfolio reports. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rental and Leased Property | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please complete the attached rental questionnaire | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Home Office Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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: 30%;">Power</td> <td style="width: 10%;">\$ _____</td> <td style="width: 60%;"></td> </tr> <tr> <td>Insurance (Building & Contents)</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Interest (House Mortgage)</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Rates (including regional council rates)</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Rent</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Internet</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Body Corporate Fees</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Landline Rental</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Repairs & Maintenance</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Other</td> <td>\$ _____</td> <td></td> </tr> <tr> <td>Total</td> <td>\$ _____</td> <td></td> </tr> </table> | Power | \$ _____ | | Insurance (Building & Contents) | \$ _____ | | Interest (House Mortgage) | \$ _____ | | Rates (including regional council rates) | \$ _____ | | Rent | \$ _____ | | Internet | \$ _____ | | Body Corporate Fees | \$ _____ | | Landline Rental | \$ _____ | | Repairs & Maintenance | \$ _____ | | Other | \$ _____ | | Total | \$ _____ | | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Cost of House and Section</td> <td style="width: 50%;">\$ _____</td> </tr> <tr> <td>Cost of Section</td> <td>\$ _____</td> </tr> <tr> <td colspan="2">Construction materials: (timber, brick, etc):</td> </tr> <tr> <td colspan="2">_____</td> </tr> <tr> <td>Area used for Business:</td> <td>_____ m²</td> </tr> <tr> <td>Total Area of House & Workshop:</td> <td>_____ m²</td> </tr> </table> | Cost of House and Section | \$ _____ | Cost of Section | \$ _____ | Construction materials: (timber, brick, etc): | | _____ | | Area used for Business: | _____ m ² | Total Area of House & Workshop: | _____ m ² |
| Power | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance (Building & Contents) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest (House Mortgage) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rates (including regional council rates) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Internet | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Body Corporate Fees | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Landline Rental | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs & Maintenance | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost of House and Section | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost of Section | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction materials: (timber, brick, etc): | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area used for Business: | _____ m ² | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Area of House & Workshop: | _____ m ² | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Partnerships, Look Through Company, Trusts, Estates and Companies (only if not completed by Su & Co) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please supply a copy of completed annual accounts and tax returns for the current year for any entity you have an investment in. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Share Purchase Arrangements | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Did you participate in an Employee Share Purchase Scheme or Arrangement operated by your present or past employer? If Yes, please provide the following: <ul style="list-style-type: none"> • Full details of the plan and any shares issued to you, any share option you 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. • The date the tranche of shares was granted to you pending future vesting. • The date the tranche of shares vested with you. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Donations, Housekeeping and Childcare Tax Credits | | |
|---|--------------------------|--|
| Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please supply all donation receipts. | | |
| Claimable Expenses | | |
| Attach details: Income Protection/ Disability Insurance Policy – provide details of premiums and claims. | <input type="checkbox"/> | |
| 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 | <input type="checkbox"/> | |
| 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 2023 to 31 March 2024? | <input type="checkbox"/> | |
| If yes , please provide: | | |
| • Solicitors Settlement Statement, including copy of legal fees invoice | <input type="checkbox"/> | |
| • Sale and Purchase Agreement | <input type="checkbox"/> | |
| • Loan details for property purchased | <input type="checkbox"/> | |
| • A copy of the latest Rateable Valuation | <input type="checkbox"/> | |
| • A list of chattels and their value for properties bought during the year (if done) | <input type="checkbox"/> | |
| Did the property receive the Code of Compliance Certificate (CCC) on or after 27 March 2020 ? | <input type="checkbox"/> | |
| If yes , please provide a copy of the Code of Compliance Certificate (CCC) | <input type="checkbox"/> | |
| Brightline Test - Sale of Residential Property (acquired after 29 March 2018) | | |
| Did you sell any residential properties during the period from 1 April 2023 to 31 March 2024? | <input type="checkbox"/> | |
| If yes , please provide: | | |
| • Solicitors Settlement Statement, including copy of legal fees invoice and Agent Commission invoice | <input type="checkbox"/> | |
| • Sale Agreement | <input type="checkbox"/> | |
| • Purchase Agreement if it was purchased after 29 March 2018 | <input type="checkbox"/> | |
| • Closing loan statements for property sold | <input type="checkbox"/> | |
| • A copy of the latest Rateable Valuation | <input type="checkbox"/> | |
| • A list of chattels and their value for properties sold during the year (if done) | <input type="checkbox"/> | |

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 |
|---|---|----------|
| Additional income information - Working for Families Tax Credits | | |
| <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 data-bbox="175 344 1024 470"> <p>▪ 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.</p> <input data-bbox="998 352 1024 380" type="checkbox"/> <li data-bbox="175 506 1024 653"> <p>▪ 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.</p> <input data-bbox="998 514 1024 541" type="checkbox"/> <li data-bbox="175 688 1024 793"> <p>▪ 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).</p> <input data-bbox="998 718 1024 745" type="checkbox"/> <li data-bbox="175 829 1024 898"> <p>▪ 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.</p> <input data-bbox="998 837 1024 865" type="checkbox"/> <li data-bbox="175 934 1024 1039"> <p>▪ 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.</p> <input data-bbox="998 942 1024 970" type="checkbox"/> <li data-bbox="175 1075 1024 1201"> <p>▪ 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 Co-operation and Development (OECD).</p> <input data-bbox="998 1083 1024 1110" type="checkbox"/> <li data-bbox="175 1236 1024 1306"> <p>▪ 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).</p> <input data-bbox="998 1245 1024 1272" type="checkbox"/> <li data-bbox="175 1341 1024 1446"> <p>▪ 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.</p> <input data-bbox="998 1350 1024 1377" type="checkbox"/> | | |
| Additional income information - Working for Families Tax Credits | | |
| <ul style="list-style-type: none"> <li data-bbox="175 1528 1024 1654"> <p>▪ 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.</p> <input data-bbox="998 1537 1024 1564" type="checkbox"/> <p data-bbox="175 1690 974 1759">A detailed description and examples of above income types is available from the IRD website: http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html</p> | | |

