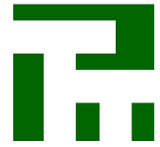


Individual Questionnaire – 31st March 2023

Ensure this questionnaire is completed and included with your records



Client Name:		Phone:	
IRD Number:		Email:	
Date:			

To: [McCullagh and Liu Accountants Limited]

Terms of Engagement

I hereby instruct you [McCullagh and Liu Accountants Limited] and staff/contractors as applicable to prepare my Taxation Returns for the 2023 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I give authority for any refund credits to be transferred to [McCullagh and Liu Accountants Limited]'s trust account prior to refund to me.

I authorise your organisation to act as my agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my ACC levy account.

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.

I also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I accept that any collection costs you incur will be fully recoverable from me.

Signature _____ Date _____

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 ▪ Termination or incentive payments ▪ 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 and Dividends		
Please supply the advice slips. <ul style="list-style-type: none"> ▪ 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 <input type="checkbox"/> ▪ If any dividends are taken as bonus shares, also include these advice slips <input type="checkbox"/> 		
Rental and Leased Property		
Please complete attached rental questionnaire <input type="checkbox"/>		
Mortgage Interest Paid on Residential Properties		
Have you incurred interest on residential properties owned (which is not your main family home or a 'new build**')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid. <input type="checkbox"/> * A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020		
Partnerships, Trusts, Estates and Companies		
Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns. <input type="checkbox"/>		
Overseas		
<ul style="list-style-type: none"> ▪ Supply details of overseas interest, dividends, wages received, any other income, and taxation paid <input type="checkbox"/> ▪ Provide details of any overseas investments held at any time during the financial year <input type="checkbox"/> ▪ Attach all of your investments advisor's reports <input type="checkbox"/> ▪ Have you at any point in your lifetime, ever contributed to a foreign superannuation scheme, even if you cannot receive the benefits until you retire? <input type="checkbox"/> 		
Any Other Income		
Attach details: <ul style="list-style-type: none"> ▪ Income Replacement Insurance Policy – provide details of premiums and claims <input type="checkbox"/> ▪ Look Through Company or Partnerships – if you have been allocated a share of income or a loss other than from a company that we are aware of, please provide details <input type="checkbox"/> ▪ Did you receive non-taxable income from any other sources? If Yes, please provide details. <input type="checkbox"/> 		
Donations		
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please attach receipts. <input type="checkbox"/>		
Working for Families Tax Credits and Parental Tax Credit		
Please supply full names and birth dates of all children. Please note the following: <input type="checkbox"/> <ul style="list-style-type: none"> ▪ 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 		

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

<p>If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.</p>	<input type="checkbox"/>	
<p>Also provide details of any child support or maintenance payments made or received.</p>	<input type="checkbox"/>	
<p>If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.</p>	<input type="checkbox"/>	
<p>Have there been any changes to your family circumstances, including a change in responsibility for your dependent child(ren), you have married, separated or otherwise changed your family circumstances? If so, please provide details.</p>	<input type="checkbox"/>	
<p>Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.</p>	<input type="checkbox"/>	
<p>Did you work on average less than 20 hours per week if single or did you and your spouse / partner combined work less than 30 hours per week? If so, please provide details.</p>	<input type="checkbox"/>	

Additional income information - Working for Families Tax Credits

<p>You are required to supply details of income received from the following sources:</p>		
<ul style="list-style-type: none"> ▪ Salary exchanged for private use of a work 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Vouchers and other short-term charge facilities 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Major shareholder in a close company 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Non-locked-in PIE income 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Certain pensions and annuities 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Distributions from retirement savings schemes 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Distributions from superannuation schemes 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Tax-exempt overseas pensions 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Tax-exempt salary or wages 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Other income (if you or your partner get more than \$5000 per year to help with your living costs) 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Children's passive income 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Non-resident spouse or partner's income 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Non-beneficiary distributions from a trust 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Non-resident borrower's overseas income 		<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ Losses 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Settlor's attributable trustee income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Attributable fringe benefits 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Main income equalisation scheme deposits 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Main income equalisation scheme refunds 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Retirement savings schemes contributions 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Income from a retirement savings or superannuation scheme PIE 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Depreciation recovered on sale of a building 	<input type="checkbox"/>	

A detailed description and examples of above income types is available from the IRD website: <https://www.ird.govt.nz/income-tax/income-tax-for-individuals/adjust-your-income/types-of-income>

Residential Land Withholding Tax

Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.

Residential Property Sales

Have you sold any residential property during the year (not otherwise detailed on the information provided)?

If yes, when was the property purchased?

If it was purchased within 10 years of the sale date,

- what was the original purchase price
- and the sale price?
- has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use.

\$ _____

\$ _____

Mixed Use Holiday Home

Do you have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes No

If yes, provide details of property: _____

Was the property empty for 62 days or more in the income year?

Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Holiday Home – Information Required

The number of days the property was empty during the income year _____

The number of days the asset was used by family or associated persons* during the income year _____
 OR where income from any person received was less than 80% of market rate _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: _____

Relationship to owner (if any): _____

Amount of rent they paid: \$ _____

Dates rented (From: To) _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ _____

Cost of repairing damages caused by tenants \$ _____

Number of days spent in the property while repairing damages caused by tenants _____

Mortgage interest \$ _____

Rates \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) : _____

Mixed Use Boat or Plane

Do you have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes No

If yes, provide details:

Description: _____

Market value: \$ _____

Was the asset unused for 62 days or more in the income year? Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** during the income year _____

The number of days the asset was used by family or associated persons* during the income year _____

OR where income from any person received was less than 80% of market rate _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

**Thank you for completing this questionnaire
Don't forget to sign it on the front page**