

# Individual Information Questionnaire

## Nexia New Zealand

### Annual Individual Questionnaire

**Taxpayer Name:**

**Financial Year Ended:**

**Contact Person:**

**Email Address:**

**Phone Number:**

**Fax Number:**

It is a requirement of Inland Revenue that this questionnaire be completed in full, signed and dated by the client.

This firm is mindful of providing efficient and cost effective service. Fees are charged on a time basis, therefore a well ordered submission of all data will enable us to complete your financial accounts with the minimum of delay.

Please complete the questionnaire in full and sign as requested. We are unable to start your work until these tasks have been completed.

If you require assistance to complete this Questionnaire, please call us on (03) 379 0829.

### Nexia New Zealand

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## Annual Individual Questionnaire

Please complete the checklist below to determine which parts of the questionnaire you need to complete.

**Only complete the section of the questionnaire if you answer 'yes' to the relevant question.**

**This is the INDIVIDUAL questionnaire. We require this questionnaire to be completed if we prepare your personal tax return. (If you are a sole trader – please also complete a business questionnaire.)**

|  | YES                      | NO                       | If 'Yes'<br>complete |
|--|--------------------------|--------------------------|----------------------|
| 1. Do you receive Income from which source deductions are made (e.g. PAYE, Withholding Tax etc)?   | <input type="checkbox"/> | <input type="checkbox"/> | A1                   |
| 2. Do you receive dividend income?   | <input type="checkbox"/> | <input type="checkbox"/> | A2                   |
| 3. Do you receive interest income?   | <input type="checkbox"/> | <input type="checkbox"/> | A3                   |
| 4. Do you receive any overseas income?   | <input type="checkbox"/> | <input type="checkbox"/> | A4                   |
| 5. Did you own any overseas investments or superannuation?   | <input type="checkbox"/> | <input type="checkbox"/> | A5                   |
| 6. Have you an investment in a Managed Portfolio Scheme?   | <input type="checkbox"/> | <input type="checkbox"/> | A6                   |
| 7. Do you receive any rental income and/or income from boarders?   | <input type="checkbox"/> | <input type="checkbox"/> | A7                   |
| 8. Did you have a property, boat or plane which is used both privately and for income earning use, and is also unused for 62 days or more? | <input type="checkbox"/> | <input type="checkbox"/> | A8                   |
| 9. Did you receive any income in your position as a beneficiary of a Trust?  | <input type="checkbox"/> | <input type="checkbox"/> | A9                   |
| 10. Are you a shareholder in a Qualifying Company (QC Company)?  | <input type="checkbox"/> | <input type="checkbox"/> | A10                  |
| 11. Are you a shareholder in a Look Through Company (LTC)?   | <input type="checkbox"/> | <input type="checkbox"/> | A11                  |
| 12. Are you a member of a Partnership, and if so, did you derive a share of income / share of losses?                                      | <input type="checkbox"/> | <input type="checkbox"/> | A12                  |
| 13. Did you receive any Other Income not included in the above classifications?  | <input type="checkbox"/> | <input type="checkbox"/> | A13                  |
| 14. Have you available any losses carried forward?   | <input type="checkbox"/> | <input type="checkbox"/> | A14                  |
| 15. Have you an outstanding Student Loan?  | <input type="checkbox"/> | <input type="checkbox"/> | A15                  |
| 16. If you are in receipt of withholding income are there any withholding payment expenses you can claim?                                  | <input type="checkbox"/> | <input type="checkbox"/> | A16                  |

|  | <b>YES</b>               | <b>NO</b>                | <b>If 'Yes'<br/>complete</b> |
|--|--------------------------|--------------------------|------------------------------|
| 17. Are you a shareholder in a private company or a director?        | <input type="checkbox"/> | <input type="checkbox"/> | A17                          |
| 18. Is the Working for Families Tax Credit (WFTC) applicable to you? | <input type="checkbox"/> | <input type="checkbox"/> | A18                          |
| 19. Have you paid any donations?                                     | <input type="checkbox"/> | <input type="checkbox"/> | A19                          |
| 20. Do you have Income Protection Insurance                          | <input type="checkbox"/> | <input type="checkbox"/> | A20                          |

### **DECLARATION**

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of my taxation return. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are not asked to provide any assurance on my taxable income. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the tax return will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any third person.

I also accept responsibility for all other records and information supplied to you other than those listed above. I accept responsibility for any failure by me to supply all relevant records and information to you.

I ..... hereby authorise Nexia New Zealand to obtain from any third party, any records or information required for the purpose of preparing my Financial Statements and Income Tax Returns.

Signed: ..... Date: .....

# Individual Information Questionnaire

| A1 | Income from which Source Deductions made  | Enclosed | N/A |
|----|---|----------|-----|
|    | <ul style="list-style-type: none"> <li>Please identify if you receive income by way of source deductions (PAYE Income, Withholding Tax Income) <input type="checkbox"/></li> <li>Please provide the names of your employers <input type="checkbox"/></li> </ul>   |          |     |
| A2 | Dividend Income   | Enclosed | N/A |
|    | <ul style="list-style-type: none"> <li>Please identify the companies from which you derive dividends and identify the number of shares owned as at the end of the financial year. (The respective registrars may supply you with such statements) <input type="checkbox"/></li> <li>Please supply all dividend stubs <input type="checkbox"/><br/><i>The payment date is the relevant date to determine whether the stub should be included in the financial period</i></li> <li>Please identify shares purchased and sold during the 12 month period <input type="checkbox"/></li> </ul> |          |     |
| A3 | Interest Income   | Enclosed | N/A |
|    | <ul style="list-style-type: none"> <li>Please provide all IR15 interest certificates <input type="checkbox"/><br/><i>If you do not have the certificates, would you please apply to the relevant institutions (Banks etc.) for copies</i></li> <li>If you have a current Certificate of Exemption, please supply a copy <input type="checkbox"/></li> <li>Any joint interest details to be identified within both the respective individual questionnaires <input type="checkbox"/></li> </ul>  |          |     |
| A4 | Overseas Income   | Enclosed | N/A |
|    | Please provide full details and schedules including dividends, interest, rental income, and any other income received of an overseas origin <input type="checkbox"/>  |          |     |
| A5 | Overseas Investment or Superannuation   | Enclosed | N/A |

The tax legislation in regard to this type of investment is complex. We require details and number of shares owned at the beginning of the financial year, the market value at that date, shares purchased and sold during the 12 month period, details and number of shares owned at the end of the financial year and their market value at that time.

It is important to identify the specific dates, the currency applicable, as the financial amounts have to be translated to New Zealand Dollars.

**Enclosed N/A**

- Do you have any investments with OM-IP, MAN, or Liontamer?  
If yes, please supply details of this investment.
- Do you have an Overseas Superannuation pension/fund?  
If yes, please supply details of provider, amount and income received.

**A6 Investment in Managed Portfolio Schemes** **Enclosed N/A**

- Please supply all the relevant information submitted by the financial planner / bank etc to you which identifies the opening balance, movements in the 12 month period, income received, market value of the Portfolio Investment at balance date, deductible fees incurred.

**A7 Rental Income/Income from Boarders** **Enclosed N/A**

Please provide the following records

***Rental Income***

- Bank statements for full financial year
- Cheque books and deposit books
- Details of expenses incurred, including insurance, rates, repairs etc.
- Loan statements showing interest paid, principal paid and closing balances of loans as at balance date
- Property management statements
- Detailed settlement statements if rental properties are purchased or sold, and also a copy of latest rates statement.

***Boarding Income***

- Details of how many boarders you have, how much they pay per week, and how much they paid you this financial year.

**A8 Mixed Use**

You have a mixed-use asset if, during the tax year, it's used for both private use and income-earning use, and it's also unused for 62 days or more. The rules apply to any:

- Property, regardless of cost price or current value e.g. a holiday home
- Aircraft or boat which had a cost or market value of \$50,000 or more when you bought it.

Please note "private use" of an asset is by you, your family or associated people. It can also include when the asset is used by a non-associated person who pays you at less than 80% of market rate.

If you have any of the above, please advise:

|   | Enclosed                 | N/A                      |
|---|--------------------------|--------------------------|
| • Details of income earning days  | <input type="checkbox"/> | <input type="checkbox"/> |
| • Days it was used privately  | <input type="checkbox"/> | <input type="checkbox"/> |
| • Days it was unused  | <input type="checkbox"/> | <input type="checkbox"/> |
| • Income from income earning days and "private" days                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| • Expenses relating to the asset for the year e.g. rates, power, insurance, fuel etc. | <input type="checkbox"/> | <input type="checkbox"/> |

#### **A9 Beneficiary Income**

**Enclosed N/A**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| • Please identify the Trusts for which you are a beneficiary                           | <input type="checkbox"/> | <input type="checkbox"/> |
| • Please supply a copy of the relevant Trust financial statements and taxation returns | <input type="checkbox"/> | <input type="checkbox"/> |

#### **A10 Shareholding in a Qualifying Company (QC Company)**

**Enclosed N/A**

- |   |                          |                          |
|---|--------------------------|--------------------------|
| • Please identify the name of any Qualifying Company of which you are a shareholder, also the number of shares held and the Company's IRD number. | <input type="checkbox"/> | <input type="checkbox"/> |
| • Please supply details of all dividends received and any exempt dividends received   | <input type="checkbox"/> | <input type="checkbox"/> |
| • If you have a copy of the financial accounts it may be helpful if supplied  | <input type="checkbox"/> | <input type="checkbox"/> |
| • Confirm the QC status is still current  | <input type="checkbox"/> | <input type="checkbox"/> |

#### **A11 Shareholding in a Look Through Company (LTC)**

**Enclosed N/A**

- |   |                          |                          |
|---|--------------------------|--------------------------|
| • Please identify the name of any LTC of which you are a shareholder, also the number of shares held and the Company's IRD number | <input type="checkbox"/> | <input type="checkbox"/> |
| • Please supply details of all profit or loss allocations received  | <input type="checkbox"/> | <input type="checkbox"/> |
| • If you have a copy of the financial accounts and tax return it may be helpful if supplied                                       | <input type="checkbox"/> | <input type="checkbox"/> |

#### **A12 Partnership Income**

**Enclosed N/A**

- |   |                          |                          |
|---|--------------------------|--------------------------|
| • Please supply details of the Partnerships you are involved with, please identify your percentage share of income/losses, IRD number | <input type="checkbox"/> | <input type="checkbox"/> |
| • Please supply details of your share of income, share of losses  | <input type="checkbox"/> | <input type="checkbox"/> |

- It may be appropriate to supply a set of the financial accounts and Partnership tax return.

|            |                     |                 |            |
|------------|---------------------|-----------------|------------|
| <b>A13</b> | <b>Other Income</b> | <b>Enclosed</b> | <b>N/A</b> |
|------------|---------------------|-----------------|------------|

- Please provide full details of any other income received

|            |                               |                 |            |
|------------|-------------------------------|-----------------|------------|
| <b>A14</b> | <b>Losses Carried Forward</b> | <b>Enclosed</b> | <b>N/A</b> |
|------------|-------------------------------|-----------------|------------|

- Please supply any written confirmation of losses available to be carried forward

|            |                             |                 |            |
|------------|-----------------------------|-----------------|------------|
| <b>A15</b> | <b>Student Loan Details</b> | <b>Enclosed</b> | <b>N/A</b> |
|------------|-----------------------------|-----------------|------------|

We will need to identify your total income to determine if there are any obligations to complete capital repayments

- Please supply full details of the movements in your student loan during the 12 month period.

|            |                                     |                 |            |
|------------|-------------------------------------|-----------------|------------|
| <b>A16</b> | <b>Withholding Payment Expenses</b> | <b>Enclosed</b> | <b>N/A</b> |
|------------|-------------------------------------|-----------------|------------|

- Please supply details of expenses

|            |   |                 |            |
|------------|---|-----------------|------------|
| <b>A17</b> | <b>Shareholder in a Private Company or Director</b> | <b>Enclosed</b> | <b>N/A</b> |
|------------|---|-----------------|------------|

- Please list any shareholder salaries received or credited during the 12 month period. Identify name of company, if PAYE or withholding tax has been deducted
- Please list any Directors Fees received during the 12 month period, name of the company, identify if PAYE or withholding tax has been deducted

|            |  |
|------------|--|
| <b>A18</b> | <b>Working for Families Tax Credit</b> |
|------------|--|

They are payments for families with children 18 years or under. There are four payment types and you may qualify for one or more, depending on your personal situation. The determinations are complex, the annual income definitions for families are wider than taxable income. Please refer to the IRD website and especially the publications FS 1, IR 201 and IR 200, note you can register online.

How much you can get depends on:

- How many dependent children you have
- Your children's ages
- Any shared care arrangements
- How much you and your spouse or partner earn
- Where your family income comes from
- The number of hours you work each week

We will now calculate such credits for you unless specifically requested to do so. The information required is detailed and you should contact the IRD directly to ensure your personal circumstances are up to date.

Please supply:

**Enclosed    N/A**

- The full names of all children under 18 in your care
- Their dates of birth
- Their IRD numbers if they have one
- Details of any periods where the children were not in your care
- Child support payments received and/or paid
- Income from the following sources:
  - Attributable Trustee income
  - Attributable fringe benefits
  - PIE income
  - Passive income of children
  - Tax exempt salary or wages
  - Pensions or annuities
  - Other payments received >\$5,000 per tax year
  - Income equalisation scheme deposits

#### **A19    Donations and Childcare Rebate**

- Please attach receipts (originals) for charitable and school donations (including building or development levies paid to private schools)
- Attach receipts for childcare fees paid

#### **A20    Income Protection Insurance Premiums**

- Please supply a copy of the premiums paid during the 12 month period, including policy number, terms of the policy etc.

*Note: Most agreed value policies are not tax deductible.*



Please supply:

**Enclosed N/A**

- The full names of all children under 18 in your care
- Their dates of birth
- Their IRD numbers if they have one
- Details of any periods where the children were not in your care
- Child support payments received and/or paid
- Income from the following sources:
  - Attributable Trustee income
  - Attributable fringe benefits
  - PIE income
  - Passive income of children
  - Tax exempt salary or wages
  - Pensions or annuities
  - Other payments received >\$5,000 per tax year
  - Income equalisation scheme deposits

| <b>A19 Donations and Childcare Rebate</b>  | <b>Enclosed</b>          | <b>N/A</b>               |
|--|--------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>• Please attach receipts (originals) for charitable and school donations (including building or development levies paid to private schools) <span style="float: right;"><input type="checkbox"/></span></li> <li>• Attach receipts for childcare fees paid <span style="float: right;"><input type="checkbox"/></span></li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |



| <b>A20 Income Protection Insurance Premiums</b>   | <b>Enclosed</b>          | <b>N/A</b>               |
|---|--------------------------|--------------------------|
| <ul style="list-style-type: none"> <li>• Please supply a copy of the premiums paid during the 12 month period, including policy number, terms of the policy etc. <span style="float: right;"><input type="checkbox"/></span></li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |



*Note: Most agreed value policies are not tax deductible.*

Please supply:

**Enclosed N/A**

- The full names of all children under 18 in your care
- Their dates of birth
- Their IRD numbers if they have one
- Details of any periods where the children were not in your care
- Child support payments received and/or paid
- Income from the following sources:
  - Attributable Trustee income
  - Attributable fringe benefits
  - PIE income
  - Passive income of children
  - Tax exempt salary or wages
  - Pensions or annuities
  - Other payments received >\$5,000 per tax year
  - Income equalisation scheme deposits

| <b>A19</b> | <b>Donations Rebate</b>  | <b>Enclosed</b>          | <b>N/A</b>               |
|------------|--|--------------------------|--------------------------|
|            | <ul style="list-style-type: none"> <li>• Please attach receipts (originals) for charitable and school donations (including building or development contributions paid to private schools)</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |



| <b>A20</b> | <b>Income Protection Insurance Premiums</b>   | <b>Enclosed</b>          | <b>N/A</b>               |
|------------|---|--------------------------|--------------------------|
|            | <ul style="list-style-type: none"> <li>• Please supply a copy of the premiums paid during the 12 month period, including policy number, terms of the policy etc.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> |



*Note: Most agreed value policies are not tax deductible.*

## General Questions

|   | <b>YES</b>               | <b>NO</b>                |
|---|--------------------------|--------------------------|
| Has your address changed during the period?                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Has your contact phone number changed during the period?                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like to receive an electronic (PDF) copy of your accounts?          | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like to receive a printed copy of your accounts?                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you require your accounts by a specific date?                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like us to supply a copy of your financial statements to your bank? | <input type="checkbox"/> | <input type="checkbox"/> |
| Would you like your invoices & statements from us sent by email?              | <input type="checkbox"/> | <input type="checkbox"/> |

Email address to send invoices/statements to:

Please provide your bank account details so that we can confirm this is the one held by the IRD:

**Can we assist you with, or would you like to discuss any of the following:**

|   | <b>YES</b>               | <b>NO</b>                |
|---|--------------------------|--------------------------|
| Preparing a tax plan so you pay less tax in the future?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Meeting us more regularly to improve your business performance?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Removing the regular hassle of preparing your GST/FBT/RWT/PAYE returns (if we are not currently providing assistance) so you can focus on making money? | <input type="checkbox"/> | <input type="checkbox"/> |
| Setting targets for improved profitability by preparing a budget and controlling the cash flow difficulties by preparing a cash flow forecast?          | <input type="checkbox"/> | <input type="checkbox"/> |
| Lowering your overhead cost by having your financial administration (payment of accounts, receipts, banking, etc) handled by us?                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Lowering your overhead cost by having your ACC administration handled by us?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Preparation of periodic financial reports (e.g. monthly or quarterly) to assist in the management of your business?                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Achieving your financial goals by us providing advice on profit improvement and business growth?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Identifying your future direction with a strategic plan and a business plan?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Achieving greater sales through marketing and promotion of your business?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Assistance with successful business turnaround management?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Areas for improvement with a Business Financial Health Check?   | <input type="checkbox"/> | <input type="checkbox"/> |
| KPI reporting/benchmarking (annual or quarterly)?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Ensuring the continuation of your business by developing a succession plan?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Being updated on the Trusts Act?  | <input type="checkbox"/> | <input type="checkbox"/> |
| Whether you are achieving the most cost effective and efficient Business Insurance cover?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Business acquisition/merger appraisal and due diligence to assist you in achieving the right outcome?   | <input type="checkbox"/> | <input type="checkbox"/> |
| Any specific business problems you would like us to call you about and resolve immediately or any other matters you wish to raise?                      | <input type="checkbox"/> | <input type="checkbox"/> |

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**Thank you. Your time and effort in completing this form is much appreciated by the team at Nexia New Zealand.**