

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.

Nexia New Zealand Chartered Accountants

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Nexia New Zealand

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' 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

	YES	NO	If 'Yes' complete
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
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. Donations & Childcare – have you paid any?	<input type="checkbox"/>	<input type="checkbox"/>	A19
20. Income Protection Insurance	<input type="checkbox"/>	<input type="checkbox"/>	A20
21. Tax Refund Instructions	<input type="checkbox"/>	<input type="checkbox"/>	A21

22. **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 you require for the purpose of preparing my Financial Statements and Income Tax Returns and accordingly, any such third party is authorised to provide you with information required.

Signed:

Date:

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

A1. Income from which Source Deductions Made

Enclosed N/A

Please identify if you receive income by way of source deductions. (PAYE Income, Withholding Tax Income)

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Please list the names of your employers

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A2. Dividend Income

Enclosed N/A

Please list the Companies from which you derive dividends

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and identify the number of shares owned as at the end of the financial year. (The respective registrars may supply you with such statements)

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Please supply all dividend stubs

The payment date is the relevant date to determine whether the stub should be included in the financial period.

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Please identify shares purchased and sold during the twelve month period

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A3. Interest Income

Enclosed N/A

Please provide all IR15 interest certificates

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If you do not have the certificates would you please apply to the relevant institutions (Banks etc) for copies

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If you have a current Certificate of Exemption would you please supply a copy

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Any joint interest details to be identified within both the respective individual questionnaires

A4. Overseas Income

Enclosed N/A

Please provide full details and schedules including dividends, interest, rental income, any other income received of an overseas origin

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A5. Overseas Investments or Superannuation

Enclosed N/A

a) The tax legislation in regard to this type of investment is complex
 We require details and numbers of shares owned at the beginning of the financial year, the market value at that date, shares purchased and sold during the twelve 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

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b) Do you have any investments with OM-IP, MAN or Liantamer?
 If yes, then please supply details of this investment.

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c) Do you have an Overseas Superannuation pension/fund?
 If yes, then please supply details of provider, amount, & income received.

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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 twelve month period, income received, market value of the Portfolio Investment at balance date, deductible fees incurred.

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A7. Rental Income/Income from Boarders

Enclosed N/A

Please provide the following records

a) 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

b) Boarding Income

- how many boarders do you have?
- how much do they pay per week?
- how much did they pay 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:

- a) Details of income earning days
- b) Days is was used privately
- c) Days it was unused.
- d) Income from income earning days and "private" days.
- e) Expenses relating to the asset for the year. e.g. rates ,power, insurance, fuel etc.

Enclosed N/A

A9. Beneficiary Income

Please identify the Trusts for which you are a beneficiary

Enclosed N/A

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Please supply a copy of the relevant Trust financial statements and taxation returns

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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 Companies IRD number

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Please supply details of all dividends received and any exempt dividends received

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If you have a copy of the financial accounts it may be helpful if supplied

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Confirm the QC status is still current

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A11. Shareholding in a Look Through Company (LTC)

Enclosed N/A

Please identify the name of any Look Through Company of which you are a shareholder, also the number of shares held and the Companies IRD number

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Please supply details of all profit or loss allocations received

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If you have a copy of the financial accounts and tax return it may be helpful if supplied

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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

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Please supply details of your share of income, share of losses

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

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A13. Other Income

Enclosed N/A

Please provide full details of any other income received

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A14. Losses Carried Forward

Enclosed N/A

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

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A15. Student Loan Details

Enclosed N/A

If you have a student loan please identify this

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We will need to identify your total income to determine if there is any obligation to complete capital repayments

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Please supply full details of the movements in your student loan during the twelve month period

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A16. Withholding Payment Expenses

Enclosed N/A

Please supply details of expenses

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A17. Shareholder in a Private Company or Director

Enclosed N/A

Please list any shareholder salaries received or credited during the twelve month period. Identify name of Company, if PAYE or withholding tax has been deducted

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Please list any Directors Fees received during the twelve month period, name of Company, identify if PAYE or withholding tax has been deducted

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A18. Working for Families Tax Credit

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 not 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:

- 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
 - a) Attributable Trustee income
 - b) Attributable fringe benefits
 - c) PIE Income
 - d) Passive income of children
 - e) Tax exempt salary or wages
 - f) Pensions or annuities
 - g) Other payments received >\$5,000 per tax year
 - h) Income equalisation scheme deposits

Enclosed N/A

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A19. Donations & Childcare Rebate

Enclosed N/A

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

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Attach receipts for childcare fees paid

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A20. Income Protection Insurance Premiums

Enclosed N/A

Please supply a copy of the premiums paid during the twelve month period including policy number, terms of the policy

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Note: Most agreed value policies are not tax deductible.

A21. Tax Refunds

If you are due a tax refund and you would like it be applied against **Nexia New Zealand** fees please sign here

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