

# Individual Tax Questionnaire - 31 March 2009

Please complete a separate questionnaire for each individual

IRD Number \_\_\_\_\_

Surname \_\_\_\_\_

First Names \_\_\_\_\_

Address \_\_\_\_\_

Telephone Home \_\_\_\_\_

Telephone Work \_\_\_\_\_

Cell phone \_\_\_\_\_

e-mail \_\_\_\_\_

What is your business balance date? Put N/A if not in business. \_\_\_\_\_

## Residency

Have you lived outside New Zealand in the last 2 years?

YES/NO

If YES, how long have you lived outside NZ?

and when did you arrive in NZ and become a resident?

If you believe you are not a New Zealand resident for tax purposes, please write a note to us to explain why.

*Transitional resident rules may apply in your favour if you have arrived here after 31 March 2006.*

*Investments in life insurance policies, superannuation schemes, accrued superannuation entitlements, annuities and pensions can be subject to tax but may be exempt. You will need to give us details if you have any of these.*

## Income and investments

Please attach all certificates, notices, butts etc

Do you have:

A Income taxed at source and recorded on an IRD summary of earnings YES/NO

B a) Interest earned in NZ YES/NO

b) Interest earned overseas YES/NO

c) If you have made currency gains or losses, how much are they worth?\* \$NZ.....

d) Work out all interest earned to balance date and not paid to you by then\* \$NZ.....

\*If the sum of c) and d) is not going to be more than \$40,000 put N/A as answers to c) and d)

If it is close, please give us the details and we will calculate the figure using the IRD exchange rates

C Dividends NZ Companies YES/NO

D Investments in foreign company shares\* YES/NO

If YES please complete the attached list showing the names of each Company, the number of shares and how much they cost.

E Investments in foreign unit trusts\* YES/NO

F Investments in foreign life insurance, endowment etc policies\* YES/NO

G Investments in foreign superannuation or pension funds\* YES/NO

H Investments in any other kind of foreign equity scheme\* YES/NO

\* If your total investments (as an **individual**), for the whole year, in categories D to H above, when added together, have cost you less than \$50,000, you will only have to give us details of the income you have derived from them. If they cost more than \$50,000, you might still be outside the new regime.

Note items D to H are called Equity Investments

- |   |   |        |
|---|---|--------|
| I | Do you, together with associated persons, have a 10% or more income interest in any overseas company?<br>If YES, provide details of your shareholding.  | YES/NO |
| J | Estate or Trust income <b>not</b> included in B or C above.   | YES/NO |
| K | Overseas Income other than that listed above? - Details please  | YES/NO |
| L | Partnership income – Active   | YES/NO |
|   | Partnership income – Passive e.g. rental  | YES/NO |
| M | a) Shareholder’s/director’s income from a company<br>Company name.....<br>Company name.....   | YES/NO |
|   | b) Does your company (or trading trust) receive 80% or more of its income from one source <b>from personal services</b> or one or more sources which are related? e.g. 2 companies having much the same shareholding. | YES/NO |
| N | Rental Income (Ask us for a schedule)   | YES/NO |
| O | Profit earned as a sole trader  | YES/NO |
| P | Do you receive any income from foreign superannuation, annuity or pension fund?<br>If YES, please supply details  | YES/NO |
| Q | Other Income if any (Supply full details)   | YES/NO |

**Expenses** ( KP 25)

- |  |        |
|--|--------|
| Do you have a claim for Loss Attributing Qualifying Company losses?  | YES/NO |
| Losses brought forward: Please include IRD Notice  | YES/NO |
| Income protection insurance. <b>If claimed in business put NO</b>  | YES/NO |
| Expenses against “active” partnership Income – provide details   | YES/NO |
| If not paid by business, how much did you pay to have your tax return completed last year?                   | \$     |
| Have you made student loan payments to the IRD   | YES/NO |
| a) Have you paid interest on money borrowed to buy shares or an interest in a business? Paid to..... \$..... | YES/NO |
| Expenses against “Passive” income e.g. monitoring fees   | YES/NO |

**Rebates**

- a) Do you work full time? i.e. 30 hours or more per week YES/NO
- b) If NO - how many hours per week \_\_\_\_\_  
 - how many weeks per year \_\_\_\_\_
- c) Were you under 19 and still at school during year \_\_\_\_\_

Did you receive a redundancy payment this year? YES/NO

*Any person made redundant from 1 December 2006 may claim a rebate on the payment from 1 April 2008.*

**Declaration**

Please complete my Tax return based on the information contained in this questionnaire. I also give you my full authority to contact my Bank or any other financial organisation, my lawyer, ACC, WINZ and the Inland Revenue Department for any purposes relating to my affairs, the affairs of my family and any related entities. This authority also applies for the client linking system with IRD (for all tax types) and yourselves as Tax Agents. I accept responsibility for the accuracy and completeness of the information supplied and used in the preparation of my income tax return. I further accept responsibility for all judgement decisions made in respect of my taxation affairs and will not hold your firm responsible should IRD subsequently challenge any aspects of the tax return.

**Accountancy Fee**

I understand fees for preparing my tax return and any related accounting and for all consultations are charged on the basis of the time taken to do my work and the degree of knowledge and skill of your staff members involved in the assignment. Due to the complex nature of tax law and the harsh penalties for mistakes, your firm will only accept responsibility for tax advice supplied by its directors.

Signed \_\_\_\_\_ Dated \_\_\_\_/\_\_\_\_/\_\_\_\_



# Working For Families

Our dependent children are as follows:-

Name	Date of Birth	IRD Number
_____	_____	_____
_____	_____	_____

Were there any additions to the family during the last financial year? YES/NO

Did any children leave school or become financially independent during the last financial year? YES/NO  
Who?..... When .....

If any of the following apply to you please tell us

Did you receive any payments for Family Support during the financial year? \$\_\_\_\_\_

Did your children's care-givers change in any way during the year (marital status) YES/NO  
*If yes, details please .....*

Did either of you receive ACC payments for more than 3 months during the last financial year? YES/NO

Did either of your incomes switch to student allowance during the last financial year? YES/NO

Did you receive any Income Equalisation Reserve payments during the last financial year? YES/NO  
*If yes, were you denied a family support deduction when you paid into the scheme* YES/NO

Did you receive any income spread from another year (rare but can happen) YES/NO  
*If yes, were you denied a family support deduction in an earlier year* YES/NO

Did the combined weekly working hours for parents fall below 30 hours during the last financial year? YES/NO

Do you wish to estimate family income for the current year to get more family support YES/NO

Do you have losses brought forward from the previous financial year YES/NO

Do you have a loss from a Loss Attributing Qualifying Company (LAQC) YES/NO

Do you hold 10% or more of the shares in a limited company, which has shown a profit for the current financial year YES/NO

Have you had depreciation recovered on a building as a result of a sale in this financial year YES/NO

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Signed \_\_\_\_\_ Dated \_\_\_\_/\_\_\_\_/\_\_\_\_