Individual Questionnaire – 31 March 2019

Please use this questionnaire as a reference document to ensure we have all the information required with your records for all the individuals mentioned on your main questionnaire, where we complete an income tax return for those individuals.

Records Required	✓	Comments
Wages/National Superannuation/Benefits		l
Wages/National Superannuation/Benefits Please provide us with the names of any organisations you have received the following from: • 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. Student Loan Do you have a student loan? If so, please provide your latest statement from IRD Interest and Dividends		
 Please supply the advice slips. 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 If any dividends are taken as bonus shares, also include these advice slips 		
Rental and Leased Property		
Please complete attached rental questionnaire Partnerships, Trusts, Estates and Companies		
rannerships, musis, Estates and Companies	<u> </u>	
Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns.		
Overseas		
 Supply details of overseas interest, dividends, wages received and taxation paid Provide details of any overseas investments held at any time during the financial year Attach all of your investments advisor's reports 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? 		
Any Other Income	<u> </u>	
 Attach details: Income Replacement Insurance Policy – provide details of premiums and claims Look Through Company – if you have been allocated a share of a loss other than from a company that we are aware of, please provide details 		
Donations		
Do you want us to complete your rebate claim form? Yes I No I If so, please attach receipts.		

Records Required		✓	Comments				
Working for Families Tax Credits and Parental Tax Credit							
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 elig for the Parental Tax Credit. Please include their IRD Number below. I do not have this you will need to obtain one for them in order to claim a entitlement for them 	f you						
 Where a child has become financially independent during the current financial year, please advise the date they left school or home 							
Child's Name IRD No.			Date of Birth	Date left School			
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Working for Families Tax Credits and Parental Tax Credit (continu	led)						
 If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amoun 	te						
 Also provide details of any child support or maintenance payments ma received. 							
 If we do not prepare your spouse or partner's taxation return, please plus with details of their income. 	rovide						
 Have there been any changes to your family circumstances, including change in responsibility for your dependent child(ren), you have marrie separated or otherwise changed your family circumstances? If so, plea provide details. 	ed,						
 Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details. 							
 Did you work on average less than 20 hours per week if single or did y and your spouse / partner combined work less than 30 hours per week so, please provide details. 							
Additional income information - Working for Families Tax Cre	edits						
From the year starting 1 April 2011 the definition of family income for Wo for Families Tax Credits has been extended. You are now required to sup details of income received from the following sources:							
Attributable trustee income							
Attributable trustee income is all income for the year of a trust that hasn't distributed as beneficiary income. Trustee income will be attributed only t settlors of a trust. The settlors are individuals who establish or contribute to the trust.	to						
 Attributable fringe benefits 							
If you receive fringe benefits and you or your associates (e.g. the family t							
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 fringe benefits in your family income. The value of the fringe benefit is the inclusive value of the benefit.	e the						
PIE income		_					
This includes an amount of income attributed by a portfolio investment er (PIE) to the principal caregiver or their spouse or partner, except if the PI superannuation fund or a retirement savings scheme (e.g. KiwiSaver).							
Passive income of children This includes all passive income such as interact, rents or beneficiary inc	omo						
This includes all passive income such as interest, rents or beneficiary inc received by a dependent child above a threshold of \$500 per year, per ch							

Records Required	✓	Comments
Additional income information - Working for Families Tax Credits		
*		
 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. 		
• 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).		
Pensions and annuities This includes tax-exempt overseas pensions and 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, excluding NZ Super		
• 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.		
 Income equalisation scheme deposits (excludes 'adverse events' deposits) This includes any deposits made by you, a company controlled by you or your trust to an agricultural, fishing or forestry business income equalisation scheme account at Inland Revenue. Major Shareholder in a Close Company Shareholders owing at least 10% of a company where five or fewer shareholders own greater than 50% of the company will be required to include their proportionate share of net income of the company (in addition to dividends received from the company) 		
 Certain distributions from superannuation schemes and retirement savings schemes Distributions received from superannuation schemes and KiwiSaver (other than on retirement) may be included in family income Fringe benefits to shareholders Shareholder employees owning 50% or more of the company (including interests of associated persons) will need to include attributable fringe benefits (i.e. motor vehicles, low interest loans, subsidised transport > \$1k, contributions to insurance/sickness/accident/death funds >\$1k and other benefits >\$2k). From the 2015 income year, employees and non-controlling shareholders will be required to include motor vehicles (where the person would have been entitled to more employment income if they had not chosen the motor vehicle) and the value of short term charge facilities. Losses Losses from other businesses / investments / rental properties do not reduce 		
income for the purposes of working out the Working for Families tax credits entitlement. A detailed description and examples of above income types is available from the IRD website: <u>http://www.ird.govt.nz/income-tax-individual/income-</u> adjust/intro/iit-adjust-income.html		

Records Required	✓
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? If yes, provide details of property: Yes No Was the property empty for 62 days 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), that is used privately and also to derive income?	
If yes, provide details: Yes No	
Description:	
Market value: \$	
Was the asset unused for 62 days in the income year? Yes No Yes No I fyes, 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) :	

Thank you for completing this questionnaire Don't forget to sign it