

Individual Questionnaire – 31 March 2023

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
IRD Number:		Email:	

To: Shore Chartered Accountants Limited

Terms of Engagement

I hereby instruct you 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 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	<input type="checkbox"/>	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▪ If any dividends are taken as bonus shares, also include these advice slips	<input type="checkbox"/> <input type="checkbox"/>	

Rental Property Details			
Please provide us with the addresses of any rental properties you have. Address: _____ Address: _____ Address: _____		If a property was not rented for a full 12 months, please provide details of why it was vacant. _____ _____	
Rental Income and Expenditure		✓	
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties OR Please provide details of the following for each rental property. Use a separate sheet if necessary.		<input type="checkbox"/> <input type="checkbox"/>	
Income: Total Rent Received \$ _____			
Expenses:			
Accounting fees \$ _____	Phone \$ _____		
Advertising (to rent) \$ _____	Power \$ _____		
Bank fees \$ _____	Rates \$ _____		
Insurance \$ _____	(including regional council rates)		
Legal fees \$ _____	Repairs and Maintenance \$ _____		
Management fees \$ _____	(please attach details or invoices)		
Mortgage Interest \$ _____	Valuation fees \$ _____		
(attach copy of loan summary/statements from bank)	Water rates \$ _____		
Details of any other expense relating to rental property: _____ _____		\$ _____ \$ _____	
Details of visits to inspect property/conduct property business: Date Details Kilometres _____ _____ _____		_____ _____ _____	
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.		<input type="checkbox"/>	
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 with 10 years of the sale date, <ul style="list-style-type: none">• 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.		<input type="checkbox"/> <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. * 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		<input type="checkbox"/>	

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) : _____

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 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

Child's Name

IRD No.

Date of Birth

Date left School

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

<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>	□	
<p>Also provide details of any child support or maintenance payments made or received.</p>	□	
<p>If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.</p>	□	
<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>	□	
<p>Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.</p>	□	
<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>	□	
Additional income information - Working for Families Tax Credits		
<p>You are required to supply details of income received from the following sources:</p>		
▪ Salary exchanged for private use of a work	□	
▪ Vouchers and other short-term charge facilities	□	
▪ Major shareholder in a close company	□	
▪ Non-locked-in PIE income	□	
▪ Certain pensions and annuities	□	
▪ Distributions from retirement savings schemes	□	
▪ Distributions from superannuation schemes	□	
▪ Tax-exempt overseas pensions	□	
▪ Tax-exempt salary or wages	□	
▪ Other income (if you or your partner get more than \$5000 per year to help with your living costs)	□	
▪ Children's passive income	□	
▪ Non-resident spouse or partner's income	□	
▪ Non-beneficiary distributions from a trust	□	
▪ Non-resident borrower's overseas income	□	
▪ Losses	□	
▪ Settlor's attributable trustee income	□	
▪ Attributable fringe benefits	□	
▪ Main income equalisation scheme deposits	□	
▪ Main income equalisation scheme refunds	□	
▪ Retirement savings schemes contributions	□	
▪ Income from a retirement savings or superannuation scheme PIE	□	
▪ Depreciation recovered on sale of a building	□	
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		□

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