

2020 INDIVIDUAL INFORMATION

Family Details

Client name: _____

Street address: _____

Contact phone: _____
 Mobile No: _____
 Email: _____

Convenient time to call: _____

| Name | Birth Date | IRD number | Student Loan Y/N |
|------|------------|------------|------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Please complete this questionnaire as it contains vital information required to complete your tax return. Be sure to answer all questions so we know you have not missed any questions by mistake. Correctly completing this questionnaire will generally save us a great deal of time which will ensure your statutory obligations are met and you receive vital information on the performance of your business in a timely fashion.

Terms of the Engagement

(The complete Terms of Engagement are set out in our Engagement Letter)

I hereby instruct PKF Hamilton Ltd to prepare my Financial Accounts and Taxation Returns for the 2020 year.

PKF Hamilton Ltd is authorised to act as my tax agent and communicate with, and obtain information from Inland Revenue on my behalf in respect of all revenue/tax types.

I accept the responsibility for the accuracy and completeness of the information supplied above which is to be used in the preparation of my financial statements and income tax returns. 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 the information, and therefore you are unable to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error or fraud and that you accept no liability for the accuracy and the completeness of the information supplied by me. I further understand that the financial statements 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 accept responsibility for any failure by me to supply all relevant records and information to you. You are hereby authorised to communicate with the appropriate Bankers, Solicitors, Finance companies and other persons or organisations to obtain such further information as you may require in order to carry out the above assignment.

Client Name: _____

Signed: _____

Date: _____

1. New Zealand Income

Please answer all questions even though some may not apply to you. In preparing your tax return we rely on the accuracy of the information you supply. PKF Hamilton accepts no responsibility for the accuracy of the information provided to us. We will contact you should we need to clarify any matter or require further information. Significant penalties may be incurred for the filing of false or misleading tax returns. If you are unsure about any matter please contact us.

| | Cross out one | |
|---|---------------|----|
| | Yes | No |
| a) Did you earn income from salary/wages or schedular payments? If yes, please attach earnings information <u>if</u> provided by your employer. | Yes | No |
| b) Did you earn self employed income during the year? If yes, please complete the Business Information Questionnaire. | Yes | No |
| c) Did you earn New Zealand interest income? If yes, attach tax certificates from the bank/borrower that confirms the interest earned and any resident withholding tax deducted. | Yes | No |
| d) Did you earn New Zealand dividend income or bonus share issues? If yes, attach shareholder dividend statements for each dividend. | Yes | No |
| e) Did you at any time during the year have an investment in a PIE? If yes, provide details. | Yes | No |
| f) Did you at any time during the year have an investment in a managed fund or through an investment broker? If yes, please provide all investment reports. | Yes | No |
| g) Did you receive any trust or estate distributions during the year? If yes, give details (trust/estate name, amount and date). | Yes | No |
| h) Did you have a rental property? If yes, complete question six below . | Yes | No |
| i) Did you receive any other income during the year? (e.g. taxable property sales or share sale gains if you deal in shares)? If unsure ask your PKF Hamilton advisor. | Yes | No |
| j) Did you have any income/loss from a partnership? If yes, please advise details. | Yes | No |
| k) Were you allocated any income/expenditure from a Look Through Company ("LTC")? If yes, please provide details. | Yes | No |
| l) Were you allocated a shareholder-employee salary? If yes, please provide details. | Yes | No |

- m) If you are due a tax refund which bank account would you like this to be deposited into?
Please provide bank account details

Bank A/c Number: _____

2. Tax Credits & Entitlements

- a) Did you make any charitable or school donations of \$5 or more?
If yes, please attach receipts. Yes No
- b) Did you have children in your care during the year?
If yes, please complete the following Yes No

Have any of the children in your care left school and/or has there been a change in their custody between 1 April 2019 and 31 March 2020.

| Name | Date of change | Nature of change (e.g. Left school or in my care 5 days per week) |
|------|----------------|---|
| | / / | |
| | / / | |

- c) Did your marital status change during the year? If yes, please advise the date / /
- d) Did you pay or receive any Child Support during the year?
If yes, please provide details. Yes No
- e) Did you receive any form of Working for Families support?
If yes, please provide details. Yes No

3. Overseas Income

- a) At any time during the year, did you:
- own any shares in overseas companies or unit trusts? Yes No
 - have any interest in an overseas pension or superannuation scheme? Yes No
 - have any interest in an annuity or overseas life insurance policy?
If yes, please provide details, including the market value of these investments as at balance date. Yes No
- b) Do you have any foreign currency bank accounts, deposit accounts, loans, bonds or other similar investments?
If yes, please provide details of these investments, all interest received and foreign taxes paid or deducted. Yes No
- c) Did you receive any overseas income of the following types?
- (i) Rents Yes No
 - (ii) Trust/estate distributions Yes No
 - (iii) Foreign pensions/annuities Yes No
 - (iv) Other – please state what type Yes No
- If yes, please provide details of income and foreign taxes paid or deducted.

4. Expenses

- | | | |
|--|-----|----|
| a) Do you have income protection insurance? If yes, attach your annual certificate of premiums paid, or advise details of the policy and the premiums paid. | Yes | No |
| b) Did you incur any expenses against 'schedular payments'? | Yes | No |
| c) Did you borrow money or incur any costs (e.g. commission or fees) in relation to any investments or non-salaried income? If you answer yes to any of the above questions, please provide full details. | Yes | No |

5. General

- | | | |
|--|-----|----|
| a) Do you receive any other income not mentioned elsewhere in this questionnaire? If yes, please provide full details. | Yes | No |
| b) Were you in New Zealand for the full 12 months ended 31 March 2020? If no, please state the date you arrived in or departed from New Zealand? | Yes | No |
| Arrived _____ | | |
| Departed _____ | | |
| c) Are you contemplating leaving New Zealand in the near future? | Yes | No |
| d) Are you a citizen of any other country other than New Zealand? | Yes | No |
| e) Do you expect there to be any changes to your income or expenses during the next financial year that could significantly affect your tax liability? | Yes | No |
| f) Do you have a student loan? If you answered yes to any of the above, please provide full details. | Yes | No |

6. Rental Information

Address of Property _____

- a) Was a property purchased or sold during the financial year, if so please provide the following:

Solicitor's settlement statement confirming purchase details of property.

The Government Valuation (as advised on a rates statement) or independent valuation of the property at the time of purchase.

Advise how the property was funded and any loan documentation.

A list of chattels in the property at time of purchase.

Did you make any improvements to the property during the year?

If 'yes', please advise the cost and nature of the improvements

How many days was the property rented out to non-associated people?

How many days was the Property rented to, or used by, associated people e.g. Family?

How many days was the property used personally?

Rental Information

Detail below the rental income and expenses for the year:

Rental Income: \$ _____

Expenses:

- Commission \$ _____
- Rates \$ _____
- Insurance \$ _____
- Repairs and Maintenance* \$ _____
- Bank charges \$ _____
- Other expenses (please specify) \$ _____

(*Provide a separate list of all repairs costing more than \$500.)

- If you maintain a separate bank account for the rental property please provide all bank statements for the year. Please write on each page what each transaction was for.

If the property is independently managed please provide a copy of the managers financial reports which were supplied

7. Mixed Use Assets

The rules that apply to mixed use assets have changed. If you have an asset that meets the following requirements, the mixed use asset rules are likely to apply.

1. The applicable asset is either:
 - Land (including Holiday Homes)
 - Boats & Aircraft (valued at \$50,000 or more)
2. The asset is not used for at least 62 days of the year
3. The asset is used for both business and private purposes

If the above requirements are satisfied the asset will be treated under the new mixed use asset rules. The major change (under the new rules) is in respect of the apportionment of expenditure that relate to both the business and private use. The apportionment will now be based on the days the asset is physically used.

We will require additional information if you have an asset that will be subject to the aforementioned rules.