

PKF 2023 INDIVIDUAL INFORMATION QUESTIONNAIRE

Name	
Street Address	
Telephone (home)	
Telephone (business)	
Telephone (mobile)	
Email	
Convenient time to call	

Additional Family Member Details

Name	Date of Birth	IRD Number	Student Loan?

Please complete this questionnaire as it contains vital information required to complete your accounts. 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 Limited to prepare my Financial Accounts and Taxation Returns for the 2023 year.

PKF Hamilton Limited 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.

- a) Did you earn income from salary/wages or schedular payments
If yes, please attach earnings information if provided by your employer
- b) 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.
- c) Did you earn New Zealand dividend income or bonus share issues?
If yes, attach shareholder dividend statements for each dividend.
- d) Did you at any time during the year have an investment in a PIE?
If yes, please provide details
- e) Did you at any time during the year have an investment in Cryptocurrency? *If yes, please provide details*
- f) Did you at any time during the year have an investment in ETFs (exchange-traded funds)? *If yes, please provide details*
- g) 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.
- h) Did you receive any trust or estate distributions during the year?
If yes, give details (trust/estate name, amount and date).
- i) Did you earn self-employed income during the year?
If yes, please complete the Business Information Questionnaire
- j) Did you have a rental property?
If yes, please complete the Rental Information Questionnaire
- k) Did you receive any farming income?
If yes, please complete the Additional Information from Farmers Questionnaire
- l) Did you have any income/loss from a partnership?
If yes, please provide details
- m) Were you allocated any income/expenditure from a Look Through Company (“LTC”)?
If yes, please provide details.
- n) Were you allocated a shareholder-employee salary?
If yes, please provide details
- o) Did you receive any other taxable income or taxable loss during the year? (e.g. taxable property sales or share sale gains/losses if you deal in shares)?
If unsure, please ask your PKF Hamilton advisor
- p) Do you have a student loan?

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No
Yes	No

Further details on anything marked as 'Yes' on Page 2

2. Overseas Income

At any time during the financial year, did you:

- a) Own any shares in overseas companies or unit trusts?
- b) Have any interest in an overseas superannuation scheme?
- c) Have any interest in an overseas life insurance policy?

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No

If yes, please attach all documentation received for these investments, including the market value of these investments as at balance date.

At any time during the financial year, did you:

- d) Do you have any foreign currency bank accounts, deposit accounts, loans, bonds or other similar investments?

Please CIRCLE the correct answer	
Yes	No

If yes, please provide details of these investments, all interest received and foreign taxes paid or deducted

At any time during the financial year, did you receive any overseas income of the following types:

- e) Rents
- f) Trust/Estate Distributions
- g) Foreign pensions / annuities
- h) Other (please specify)

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No
Yes	No

If yes, please provide details of income and foreign taxes paid or deducted.

Further details

3. Covid-19 Financial Support

a) Have you received any payments from Ministry of Social Development (MSD) in the 2023 year? Payments include Short-Term Absence Payment & Leave Support Scheme

If yes, please provide details (dates, amounts)

b) Have you received any Covid Support Payments from Inland Revenue (IRD) in the 2023 tax year?

c) Did you apply for and receive the COVID-19 Small Business Cashflow Loan?

d) Have you received any other COVID-19 related income assistance?

If yes, please supply details.

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No
Yes	No

Further details

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.

b) Did you incur any expenses against 'schedular payments'?

If yes, please provide details

c) Did you borrow money or incur any costs (e.g. commission or fees) in relation to any investments or non-salaried income?

If yes, please provide full details.

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No

Further details

5. Donations

Have you made any donations of \$5 or more to charitable organisations, schools or religious organisations during the financial year?

If yes, please provide details and receipts

Please CIRCLE the correct answer

Yes	No
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Further details

Date	Donee Organisation	Amount	Receipt Provided?

6. General

a) Did you receive any other income not mentioned elsewhere in this questionnaire?

b) Were you outside of New Zealand for a part of the 12 months ended 31 March 2023?

If yes, please state the date you arrived in and/or departed from New Zealand

Arrival Date

Departure Date

c) Are you contemplating leaving New Zealand in the near future?

d) Are you a citizen of any other country other than New Zealand?

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?

If you answered yes to any of the above, please provide full details.

Please CIRCLE the correct answer

Yes	No
Yes	No
___ / ___ / ___	
___ / ___ / ___	
Yes	No
Yes	No
Yes	No

Further details

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7. Tax Credits & Family Entitlements

Please CIRCLE the correct answer

a) Did you have any children in your care during the year?
If yes, please provide details

Yes	No
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Name	Date of Birth	IRD Number (if known)
	___ / ___ / ___	
	___ / ___ / ___	
	___ / ___ / ___	
	___ / ___ / ___	

b) Did your marital status change during the year?
If yes, please provide details (nature of change, date)

Yes	No
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c) Value of Child Support received during the year?

\$

d) Value of Child Support paid during the year?

\$

e) Did you receive any form of Working for Families support?
If yes, please provide details.

Yes	No
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f) Have any of the children in your care left school and/or has there been a change in their custody during the year?
If yes, please provide details in the table below

Yes	No
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Name	Date of Change	Nature of Change (e.g. left school, working full-time, in my care 5 days per week)
	___ / ___ / ___	
	___ / ___ / ___	
	___ / ___ / ___	
	___ / ___ / ___	

Further details

8. Mixed Use Assets

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)
 - Motorhomes, Boats & Aircraft (if cost or market value was \$50,000 or more when purchased)
2. The asset is used for both business and private purposes
3. The asset is not used at all for at least 62 days of the year
4. Income from the business use of the asset is greater than \$4,000 for the year

a) Do you have any assets or property that would be applicable under the Mixed Use Asset rules outlined above?

If yes, please continue below

Please CIRCLE the correct answer	
Yes	No

From the 2022 tax year there are new rules on deductibility of interest on residential property investments. This includes interest deductibility on mixed-use land assets where the property is classed as a residential rental.

1) New Builds

A new build is a property that received its code compliance certificate on or after 27 March 2020. Interest relating to new builds is eligible to be deducted for up to 20 years from the time the property's code compliance certificate is issued.

2) Existing residential investment property

a) acquired on or after 27 March 2021

Interest deductions will not be allowed from 1 October 2021.

Income year (for standard balance date)	Percent of interest allowed to claim
1 April 2021 – 31 March 2022 (transitional year)	1 April 2021 to 30 September 2021 – 100%
	1 October 2021 to 31 March 2022 – 0%
1 April 2022 onwards	0%

b) acquired prior to 27 March 2021

Phase out rules for interest deductibility apply as follows:

Income year (for standard balance date)	Percent of interest allowed to claim
1 April 2021 – 31 March 2022 (transitional year)	1 April 2021 to 30 September 2021 – 100%
	1 October 2021 to 31 March 2022 – 75%
1 April 2022 – 31 March 2023	75%
1 April 2023 – 31 March 2024	50%
1 April 2024 – 31 March 2025	25%
1 April 2025 onwards	0%

Note: The acquisition date is the date a binding sale and purchase agreement is entered into (even if some conditions still need to be met). So this is the date the agreement went conditional (if there were conditions), or un-conditional (if there were no conditions). The acquisition date is not the settlement date.

Please continue on next page

Address of Mixed Use Asset/Property: _____

- a) Please describe the type of mixed-use asset
e.g. Holiday home, boat, motorhome, aircraft or other (please describe)
- b) Total income received for business use of the asset during the year
- c) Number of nights rented out at market rates during the year
- d) Number of nights used privately during the year *(privately includes used yourself, or friends/family stayed for free or at a discounted rate)*
- e) If land & buildings, does your mixed-use asset meet the New Build criteria as described on the previous page?
- f) If land & buildings, did you acquire the property prior to 27 March 2021?
If you are unsure, please provide a copy of the signed sale & purchase agreement and we will determine this for you.
- g) If land & buildings, do you have one or more loan/s for this property?
If yes, please loan statements and/or transaction summaries for all loans for the full year showing all interest paid split by each month of the year

Please CIRCLE the correct answer	
\$	
_____ nights	
_____ nights	
Yes	No
Yes	No
Yes	No

Please provide details of the following expenses

		Please CIRCLE the correct answer	
Electricity & Gas	\$	Monthly	Annually
Insurance (Building & Contents)	\$	Monthly	Annually
Mortgage Interest	\$	Monthly	Annually
Rent	\$	Monthly	Annually
Rates (City, District, Regional)	\$	Monthly	Annually
Rates (Water)	\$	Monthly	Annually
Internet & Fixed-Line Telephone	\$	Monthly	Annually
Repairs & Maintenance	\$	Monthly	Annually
Other (please specify)	\$	Monthly	Annually

Further details

9. Tax Refunds

a) If your tax calculations result in a refund being due, would you like the refund:

Please CIRCLE your preferred option		
Refunded to you in full	Used to offset your provisional tax liability (if any)	Transferred to another taxpayer with tax to pay

b) If you are due a tax refund, which bank account would you like this to be deposited into?

Account Name: _____
Account Number: _____

c) If you would like the refund transferred to another taxpayer, please provide details

Name: _____
IRD Number: _____

Further details

10. Forward Copy to External Party

a) Would you like us to forward final copies of your accounts and/or tax returns to an external party? (e.g. bank, lawyer etc)
If yes, please provide contact information

Please CIRCLE the correct answer	
Yes	No

Name	Email Address	Type of Documents to Forward