

## Individual Questionnaire 2018

Ensure this questionnaire is completed and included with your records

Client Name:		Address:	
Balance Date:		Phone:	
		Email:	

To: McCoy & Co Ltd

### Terms of Engagement

I hereby instruct you to prepare our Taxation Returns for the 2018 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. You are hereby authorised to communicate with my bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to carry out the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 2.0% 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/We accept that any collection costs you incur will be fully recoverable from me/us.

### Accident Compensation Corporation

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 ACC Online Services. This authority will also allow your organisation's main representative discretion to delegate access to my/our 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/our ACC Levy account.

All other terms and conditions of this engagement are the same as those referred to on the McCoy & Co Ltd website [www.mccoyandco.co.nz](http://www.mccoyandco.co.nz)

Signature \_\_\_\_\_ Date \_\_\_\_\_

### Tax Refunds

Please provide the bank account number that you would like any tax refunds credited into.

Bank account \_\_\_\_ / \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## Records Required

## Comments

### 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 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.

#### 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
_____	_____	_____
_____	_____	_____
_____	_____	_____

Records Required	Comments
<b>Home Office Expenses</b> (if applicable)	
If part of your home is set aside principally for use as an office / workshop / storage area which is used by you in relation to your rental property, you may be able to claim a proportion of your home expenses against your rental income. Please provide the following details:	
Area used for Business: _____ m <sup>2</sup>	
Total Area of House & Workshop: _____ m <sup>2</sup>	
Power \$ _____	
Insurance (Building & Contents) \$ _____	
Interest (House Mortgage) \$ _____	
Rates (including regional council rates) \$ _____	
Repairs and maintenance \$ _____	
Other \$ _____	
Total \$ _____	
Cost of House and Section \$ _____	
Cost of Section \$ _____	
Construction materials: (timber, brick, etc)	
<b>Other Details Required</b> (if applicable)	
<ul style="list-style-type: none"> <li>• Solicitors Settlement Statement <input type="checkbox"/></li> <li>• Sale and Purchase Agreement <input type="checkbox"/></li> <li>• Loan details for property purchased <input type="checkbox"/></li> <li>• A copy of the latest Rateable Valuation <input type="checkbox"/></li> <li>• A list of chattels with their dates and value for properties bought or sold during the year <input type="checkbox"/></li> </ul>	
<b>Partnerships, Trusts, Estates and Companies</b>	
Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns. <input type="checkbox"/>	
<b>Insurance</b>	
Income Replacement Insurance Policy – provide details of: <input type="checkbox"/>	
<ul style="list-style-type: none"> <li>• Premiums paid during the year</li> <li>• Any claims</li> <li>• Please supply a copy of the tax certificate</li> </ul>	
<b>Any Other Income</b>	
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. <input type="checkbox"/>	
Other - please provide details and relevant documents.	
<b>Donations</b>	
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/>	
If so, please attach receipts. <input type="checkbox"/>	
<b>Childs Income</b>	
Please provide details of any income earned by your children (if applicable). <input type="checkbox"/>	

Records Required	Comments	
<b>Overseas</b>		
<p>Include overseas interest, dividends, wages received and taxation paid. Note: New Zealand residents are liable for tax on all world-wide income.</p> <p>If yes, please provide details of the value and quantity of the investments held at any time during the financial year. Please provide the date, value and details of any purchases, sales and income (dividends).</p> <p>Please attach all of your investments advisor's reports. This information is required so we can calculate if any income needs to be declared under the FIF (Foreign Investment Fund) rules.</p>	<input type="checkbox"/>	
<b>Overseas Income</b>		
	Yes	No
<b>1. Did you have or do you have:</b>		
an overseas current/cheque account		
an overseas call account/money market account		
an overseas fixed term deposit		
an overseas debit/credit card		
an overseas mortgage/loan		
overseas bonds/notes/other financial arrangements		
shares in foreign company/units in a foreign unit trust		
a foreign portfolio with a portfolio manager or bank		
a foreign pension/provident/superannuation fund		
a foreign annuity		
a foreign life insurance/assurance policy		
ownership/interest in an overseas property		
holdings in gold (physical or units)		
<b>2. Did you receive or do you receive:</b>		
overseas interest		
overseas dividends		
an overseas pension/annuity (including lump sums)		
overseas salary/wages/commissions		
overseas business income/self-employment income/consultancy or contract income		
overseas rental income		
a distribution from an overseas Trust or similar entity (whether capital or income)		
<b>3. Did you have or do you have an interest in any off-shore entity as a:</b>		
<p>Director, Member, Founder, Trustee, Protector, Appointer, Settlor or Beneficiary (vested or discretionary).</p> <p>This includes entities without separate legal personality such as Partnerships, Joint Ventures, Trust and Estates, and entities with separate legal personality. Such as Foundations, Establishments (Anstalten), Incorporated Estates (Stiftungen), Corporates, Limited Partnerships and Companies.</p>		

If you have said yes to any of the above please provide complete information.

## Records Required

## Comments

### Working for Families Tax Credits and Parental Tax Credit

We require the following information to calculate your Working for Families Tax Credit entitlement for the 2018 tax year. It is important this information is correct and up to date, otherwise this could result in incorrect estimations and delays with processing your entitlements.

Please provide a completed copy of your Working For Families Tax Credits "Change of Circumstances (COC) letter" (which Inland Revenue would have sent to you in April 2018), otherwise please complete the following:

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

If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.

Also provide details of any child support or maintenance payments made or received.

If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.

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.

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 you and your spouse / partner combined work less than 30 hours per week? If so, please provide details.



Records Required	Comments
<b>Additional income information - Working for Families Tax Credits</b>	
<p><b>Fringe benefits to shareholders</b> Shareholder employees owning 50% or more of the company (including interests of associated persons) will need to include attributable fringe benefits (ie, motor vehicles, low interest loans, subsidised transport &gt; \$1k, contributions to insurance/sickness/accident/death funds &gt; \$1k and other benefits &gt; \$2k).</p> <p>From the 2018 income year, 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.</p> <p>A detailed description and examples of above income types is available from the IRD website: <a href="http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html">http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html</a></p>	
<b>Residential Land Withholding Tax</b>	
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.	

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