

## Individual Questionnaire 2022

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 my Taxation Return for the 2022 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 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 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 accept that any collection costs you incur will be fully recoverable from me.

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 in the most recent engagement letter signed.

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/Interests and Dividends

Please provide us with the names of any organisations you have received the following from:

- Wages
- ACC payments
- National Superannuation
- Any other benefits

Please provide us with details of any interest or dividends received. In most cases IRD will have these details, however we do need to check all details have been included.

### Rental Income and Expenditure

If you use a rental agency to manage your rental property. Please provide the year end statement. 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)	
<p>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 business, you may be able to claim a proportion of your home expenses against your rental income. Please provide the following details:</p> <p>Area used for business: _____ m<sup>2</sup>                      Total area of house and workshop: _____ m<sup>2</sup></p> <p>Power \$ _____                      Phone \$ _____                      Rent \$ _____                      Insurance (Building and Contents) \$ _____                      Interest (House Mortgage) \$ _____                      Rates (including regional council rates) \$ _____                      Repairs and maintenance \$ _____                      Other \$ _____                      Total \$ _____</p> <p>Cost of House and Section \$ _____                      Cost of Section \$ _____                      Construction materials: (timber, brick, etc)</p>	
<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>	
<p>Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns. <input type="checkbox"/></p>	
<b>Insurance</b>	
<p>Income Replacement Insurance Policy – provide details of:</p> <ul style="list-style-type: none"> <li>• Premiums paid during the year <input type="checkbox"/></li> <li>• Any claims</li> <li>• Please supply a copy of the tax certificate</li> </ul>	
<b>Any Other Income</b>	
<p>Look Through Company – if you have been allocated a share of profit or loss other than from a company that we are aware of, please provide details. <input type="checkbox"/></p> <p>Other - please provide details and relevant documents. <input type="checkbox"/></p>	
<b>Donations</b>	
<p>Do you want us to complete your rebate claim form?    Yes <input type="checkbox"/>    No <input type="checkbox"/></p> <p>If so, please attach receipts. <input type="checkbox"/></p>	

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"/>        <input type="checkbox"/>	
Overseas Income		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), silver or other commodities			
<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
<b>Student Loan</b>	
Do you have a student loan? If so, please provide your latest statement from IRD.	<input type="checkbox"/>
<b>Covid-19 Wage Subsidy and Small Business Loan</b>	
Have you received any of the following? <ul style="list-style-type: none"> <li>• Wage subsidy</li> <li>• Resurgence support</li> <li>• Leave support scheme</li> <li>• Short term absence payment</li> <li>• Government Small business loan</li> <li>• Cash flow scheme</li> </ul>	<input type="checkbox"/> Date rec: ___/___/___ \$_____
<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.	<input type="checkbox"/>
<b>Residential Property Sales</b>	
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 within 10 years of the sale date, <ul style="list-style-type: none"> <li>• what was the original purchase price \$ _____</li> <li>• and the sale price? \$ _____</li> </ul>	<input type="checkbox"/>
<b>Cryptoassets</b>	
Have you purchased, sold or traded in cryptoassets during the income year? If so, please provide the following information: <ul style="list-style-type: none"> <li>• The type of cryptoasset</li> <li>• For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD</li> <li>• Total units of each cryptoasset held at the beginning and end of the year</li> <li>• Exchange records and bank statements</li> <li>• Wallet addresses</li> </ul>	<input type="checkbox"/>

## Helpful Information

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

We no longer calculate your working for families entitlements with your tax return, the Inland Revenue will carry out their own calculations. To avoid overpayments, please ensure you update Inland Revenue via MyIR, if there have been any changes to your family circumstances or income. We are happy to help if you think there has been an error with Inland Revenue's calculation.

### Best Start (also known as Best Start tax credit)

Is a government payment for each child born on or after 1 July 2018. If you're a New Zealand resident you can get Best Start payments until your child turns 1, no matter what you earn. You can apply for Best Start payments when you register your child's birth.

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