

## Individual Questionnaire 2023

**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/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the 2023 year. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

I/We authorise your organisation to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our 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.

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.

All other terms and conditions of this engagement are the same as those referred to in the most recent Engagement Letter I/we signed.

Signature \_\_\_\_\_

Date \_\_\_\_\_

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
- Termination or incentive payments
- 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.

#### Address:

\_\_\_\_\_

\_\_\_\_\_

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

If the property was not rented for a full 12 months, please provide details of why it was vacant.

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, please provide the following details:</p> <p>Address for Home Office: _____</p> <p>Home office area: – no change as per previous year <input type="checkbox"/></p> <p>OR</p> <p>Area used for business: _____ m<sup>2</sup></p> <p>Total area of house and workshop: _____ m<sup>2</sup></p> <table border="0"> <tr> <td><b>Actual Cost Method</b></td> <td><b>OR IRD Square Metre Rate Method</b></td> </tr> <tr> <td>Power \$ _____</td> <td>(See below note)*</td> </tr> <tr> <td>Insurance (building and contents) \$ _____</td> <td>Interest (house mortgage) \$ _____</td> </tr> <tr> <td>Interest (house mortgage) \$ _____</td> <td>Rates (including regional council rates) \$ _____</td> </tr> <tr> <td>Rates (including regional council rates) \$ _____</td> <td>Rent \$ _____</td> </tr> <tr> <td>Rent \$ _____</td> <td rowspan="4"><i>*Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.</i></td> </tr> <tr> <td>Repairs and maintenance \$ _____</td> </tr> <tr> <td>Telephone rental \$ _____</td> </tr> <tr> <td>Other \$ _____</td> </tr> <tr> <td><b>Total</b> \$ _____</td> <td></td> </tr> </table>	<b>Actual Cost Method</b>	<b>OR IRD Square Metre Rate Method</b>	Power \$ _____	(See below note)*	Insurance (building and contents) \$ _____	Interest (house mortgage) \$ _____	Interest (house mortgage) \$ _____	Rates (including regional council rates) \$ _____	Rates (including regional council rates) \$ _____	Rent \$ _____	Rent \$ _____	<i>*Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.</i>	Repairs and maintenance \$ _____	Telephone rental \$ _____	Other \$ _____	<b>Total</b> \$ _____		
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<ul style="list-style-type: none"> <li>• Solicitors Settlement Statement</li> <li>• Sale and Purchase Agreement</li> <li>• Loan details for property purchased</li> <li>• A copy of the latest Rateable Valuation</li> <li>• A list of chattels with their dates and value for properties bought or sold during the year</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>																	
<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>Any Other Income</b>																		
<p>Attach details:</p> <ul style="list-style-type: none"> <li>• Income Replacement Insurance Policy – provide details of premiums and claims</li> <li>• Look Through Company or Partnerships – if you have been allocated a share of income or a loss other than from a company that we are aware of, please provide details</li> <li>• Non-taxable income from any other sources – please provide details if received from any other sources</li> </ul>	<input type="checkbox"/>																	
<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 yes, please attach receipts.																		



Records Required	Comments
<b>Student Loan</b>	
Do you have a student loan? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please provide your latest statement from IRD.	<input type="checkbox"/>
<b>Covid-19 Wage Subsidy and other Covid-19 support payments</b>	
Have you received any of the following payments? <input type="checkbox"/> Wage subsidy <input type="checkbox"/> Short term absence <input type="checkbox"/> Resurgence support <input type="checkbox"/> Small Business loan <input type="checkbox"/> Leave support <input type="checkbox"/> Other (provide details) Where received, please supply details of dates and amounts received. Have any amounts of Covid-19 support payments been repaid? If yes, please provide details and reason for repayment.	<input type="checkbox"/>          Date paid ___ / ___ / ___ \$ _____
<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, • 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? Yes <input type="checkbox"/> No <input type="checkbox"/> If no, please provide dates and details on the nature of the shared use.	<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: • The type of cryptoasset • For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD • Total units of each cryptoasset held at the beginning and end of the year • Exchange records and bank statements • Wallet addresses	<input type="checkbox"/>

Helpful Information
<b>Working for Families Tax Credits and Parental Tax Credit</b>
We no longer calculate your 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.
<b>Best Start (also known as Best Start tax credit)</b>
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.**