

Trust Supplement 2023

This supplement is for all Trusts

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 ____ / ____ / ____ / ____

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

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Records Required		Comment
IRD Disclosure requirement information (excluding non-active trusts)		
If not provided already, could you please provide a copy of the trust deed and any amendments made to this.	<input type="checkbox"/>	
Please provide the following information for all settlers and beneficiaries of the Trust:		
<ul style="list-style-type: none">• Full name• Date of birth or commencement date (for non-individuals)• Jurisdiction of tax residency (if not NZ)• IRD number (or Tax Identification Number for those not resident in NZ)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero)	<input type="checkbox"/>	
Please provide details of any distributions made to beneficiaries, including the following:		
<ul style="list-style-type: none">• Distributions of accounting income• Distributions of capital, corpus or trust assets• Use of trust property for less than market value• Forgiveness of debt	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
If not already provided above, can you please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed.		
<ul style="list-style-type: none">• Full name• Date of birth or commencement date (for non-individuals)• Jurisdiction of tax residency (if not NZ)• IRD number (or Tax Identification Number for those not resident in NZ)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Legal Documents		
Please attach any solicitor’s statements. Please provide any new deeds, minutes, resolutions, beneficiary distributions or other documents.	<input type="checkbox"/>	
Gifting Programme		
Please advise the date of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach these. Please provide an acknowledgement of debts if available.		Date of Gift _____
Major Transactions		
Please attach a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/>	

Thank you for completing this questionnaire.