

Individual Questionnaire 2025

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 McCoy & Co to prepare my/our Financial Statements and Taxation Returns for the 2025 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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, Inland Revenue, ACC and other government agencies to obtain such information as you require in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

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.

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 have a rental property(s), please provide the following:

If you use a rental agency to manage your rental property, please provide the year end statement.

OR

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 | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------|-----------------------------------|-----------------------------------|---------------------------|---------------------------|--|--|----------|----------|-------------------------|-------------------------|---------------------------|---------------------------|----------|----------|--------------|-----------------|---|---|---------------------------|--|--|----------|----------|----------|--------------------------|
| Other Details Required (if applicable) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If applicable, please provide copies of: <ul style="list-style-type: none"> • Solicitors Settlement Statement • Sale and Purchase Agreement • Loan details for property purchased • A copy of the latest Rateable Valuation • A list of chattels with their dates and value for properties bought or sold during the year | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Home Office Expenses (if applicable) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details: Address for Home Office: _____ Area used for business: _____ m ² Total area of house and workshop: _____ m ² | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Actual Cost Method <table border="0" style="width: 100%;"> <tr><td>Power/gas</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Insurance (building and contents)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Interest (house mortgage)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rates (including regional council rates)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rent</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Repairs and maintenance</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Telephone/internet rental</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Other</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Total</td><td style="text-align: right;">\$ _____</td></tr> </table> </td> <td style="width: 50%; vertical-align: top;"> OR IRD Square Metre Rate Method (See below note)* <table border="0" style="width: 100%;"> <tr><td>Interest (house mortgage)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rates (including regional council rates)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rent</td><td style="text-align: right;">\$ _____</td></tr> </table> <p><i>*Would you like to use the IRD rate? This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we still require these amounts.</i></p> </td> </tr> </table> | Actual Cost Method <table border="0" style="width: 100%;"> <tr><td>Power/gas</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Insurance (building and contents)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Interest (house mortgage)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rates (including regional council rates)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rent</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Repairs and maintenance</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Telephone/internet rental</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Other</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Total</td><td style="text-align: right;">\$ _____</td></tr> </table> | Power/gas | \$ _____ | Insurance (building and contents) | \$ _____ | Interest (house mortgage) | \$ _____ | Rates (including regional council rates) | \$ _____ | Rent | \$ _____ | Repairs and maintenance | \$ _____ | Telephone/internet rental | \$ _____ | Other | \$ _____ | Total | \$ _____ | OR IRD Square Metre Rate Method (See below note)* <table border="0" style="width: 100%;"> <tr><td>Interest (house mortgage)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rates (including regional council rates)</td><td style="text-align: right;">\$ _____</td></tr> <tr><td>Rent</td><td style="text-align: right;">\$ _____</td></tr> </table> <p><i>*Would you like to use the IRD rate? This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we still require these amounts.</i></p> | Interest (house mortgage) | \$ _____ | Rates (including regional council rates) | \$ _____ | Rent | \$ _____ | <input type="checkbox"/> |
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| Power/gas | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance (building and contents) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest (house mortgage) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rates (including regional council rates) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Repairs and maintenance | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Telephone/internet rental | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Rates (including regional council rates) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rent | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mixed Use Assets | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do you own an asset, such as property, boat or plane that is used privately and also to service income? If so please complete the Mixed Use Assets supplement. | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Partnerships, Trusts, Estates and Companies | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Any Other Income | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Attach details: <ul style="list-style-type: none"> • Income Replacement Insurance Policy – provide details of premiums and claims • 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 • Income from any other sources – please provide details of any taxable or non-taxable income you received. | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Donations | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Do you want us to complete your rebate claim form? If yes, please attach receipts. | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Records Required | Comments |
|--|---|
| Overseas | |
| Have you arrived or left New Zealand during the year? If yes, please complete the New Zealand Tax Residency Questionnaire. | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| Overseas Income | |
| <i>Include overseas interest, dividends, wages received and taxation paid. Note: New Zealand residents are liable for tax on all world-wide income.</i> | |
| 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). | |
| Please attach all of your investments advisors reports. This information is required so we can calculate if any income needs to be declared under the FIF (Foreign Investment Fund) or Financial Arrangement rules. | |
| 1. Did you have or do you have (at any time during your income tax year): | |
| an overseas current/cheque account | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas call account/money market account | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas fixed term deposit | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas debit/credit card | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas mortgage/loan | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas bonds/notes/other financial arrangements | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| shares in foreign company/units in a foreign unit trust | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign portfolio with a portfolio manager or bank | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign pension/provident/superannuation fund | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign annuity | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign life insurance/assurance policy | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| ownership/interest in an overseas property | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| holdings in gold (physical or units), silver or other commodities | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| 2. Did you receive or do you receive (at any time during your income tax year): | |
| overseas interest | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas dividends | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas pension/annuity (including lump sums) | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas salary/wages/commissions | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas business income/self-employment income/consultancy or contract income | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas rental income | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a distribution from an overseas Trust or similar entity (whether capital or income) | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| 3. Did you have or do you have an interest in any off-shore entity as a: | |
| Director, Member, Founder, Trustee, Protector, Appointer, Settlor or Beneficiary (vested or discretionary). 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. | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |

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

| Records Required | Comments |
|--|---|
| Student Loan | |
| Do you have a student loan? If so, please provide your latest statement from IRD. | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| Residential Land Withholding Tax | |
| 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"/> |
| Residential Property Sales | |
| Have you sold any residential property during the year (not otherwise detailed on the information provided)? | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| If yes, when was the property purchased? _____ If it was purchased within 10 years of the sale date, | |
| <ul style="list-style-type: none"> • 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? If no, please provide dates and details on the nature of the shared use. | |
| Cryptoassets | |
| Have you purchased, sold or traded in cryptoassets during the income year? If so, please provide the following information: | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| <ul style="list-style-type: none"> • 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 | |

Helpful Information

Working for Families Tax Credits and Parental Tax Credit

We no longer calculate your entitlements with your tax return, as Inland Revenue 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)

This 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. Please remember to sign it.