

Finalise T.O.E.

Instructions: Accountant to complete the first page details including date of questionnaire, client name, phone, balance date, email & make any required changes to Terms of Engagement then click the orange Finalise T.O.E. button. This will set those fields to read only and will remove these instructions and the button.

Individual Questionnaire – [Redacted]

Ensure this questionnaire is completed and included with your records

Client Name:	[Redacted]	Phone:	[Redacted]
IRD Number:	[Redacted]	Balance Date:	[Redacted]
Email:	[Redacted]		

To: **[Firm Name]**

Terms of Engagement

I hereby instruct you **APEX ACCOUNTANCY LIMITED** and staff/contractors as applicable to prepare my Taxation Returns for the **[Year]** 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

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 MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my 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 ACC levy account.

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 1.5% 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.

Signature

[Redacted Signature Box]

Date

[Redacted Date Box]



CHRISTCHURCH OFFICE

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225 High Street, Christchurch 8011
PO BOX 22656, CBD, Christchurch 8140



QUEENSTOWN OFFICE

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Records Required	<input checked="" type="checkbox"/>	Comments
Wages/National Superannuation/Benefits		
<p>Please provide us with the names of any organisations you have received the following from:</p> <ul style="list-style-type: none"> ▪ Wages ▪ Termination or incentive payments ▪ ACC payments ▪ National Superannuation ▪ Any other benefits <p>In most cases IRD will have sent us these details direct, however we do need to check all details have been included.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Student Loan		
Do you have a student loan?	<input type="checkbox"/>	
Interest and Dividends		
<p>Please supply the advice slips.</p> <ul style="list-style-type: none"> ▪ 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 	<input type="checkbox"/> <input type="checkbox"/>	
Rental and Leased Property		
Please complete attached rental questionnaire	<input type="checkbox"/>	
Mortgage Interest Paid on Residential Properties		
<p>Have you incurred interest on residential properties owned (which is not your main family home or a 'new build*')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.</p> <p>* A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020</p>	<input type="checkbox"/>	
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"/>	
Overseas		
<ul style="list-style-type: none"> ▪ Supply details of overseas interest, dividends, wages received, any other income, and taxation paid ▪ Provide details of any overseas investments held at any time during the financial year ▪ Attach all of your investments advisor's reports ▪ Have you at any point in your lifetime, ever contributed to a foreign superannuation scheme, even if you cannot receive the benefits until you retire? 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <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 ▪ Did you receive non-taxable income from any other sources? If Yes, please provide details. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Donations			
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please attach receipts.	<input type="checkbox"/>		
Working for Families Tax Credits and Parental Tax Credit			
Please supply full names and birth dates of all children. Please note the following: <ul style="list-style-type: none"> ▪ 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 	<input type="checkbox"/>		
<u>Child's Name</u>	<u>IRD No.</u>	<u>Date of Birth</u>	<u>Date left School</u>

<p>If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts. <input type="checkbox"/></p> <p>Also provide details of any child support or maintenance payments made or received. <input type="checkbox"/></p> <p>If we do not prepare your spouse or partner's taxation return, please provide us with details of their income. <input type="checkbox"/></p> <p>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. <input type="checkbox"/></p> <p>Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details. <input type="checkbox"/></p> <p>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. <input type="checkbox"/></p>		
Additional income information - Working for Families Tax Credits		
<p>You are required to supply details of income received from the following sources:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Salary exchanged for private use of a work <input type="checkbox"/> Vouchers and other short-term charge facilities <input type="checkbox"/> Major shareholder in a close company <input type="checkbox"/> Non-locked-in PIE income <input type="checkbox"/> Certain pensions and annuities <input type="checkbox"/> Distributions from retirement savings schemes <input type="checkbox"/> Distributions from superannuation schemes <input type="checkbox"/> Tax-exempt overseas pensions <input type="checkbox"/> Tax-exempt salary or wages <input type="checkbox"/> Other income (if you or your partner get more than \$5000 per year to help with your living costs) <input type="checkbox"/> Children's passive income <input type="checkbox"/> Non-resident spouse or partner's income <input type="checkbox"/> Non-beneficiary distributions from a trust <input type="checkbox"/> Non-resident borrower's overseas income <input type="checkbox"/> Losses <input type="checkbox"/> Settlor's attributable trustee income <input type="checkbox"/> Attributable fringe benefits <input type="checkbox"/> Main income equalisation scheme deposits <input type="checkbox"/> Main income equalisation scheme refunds <input type="checkbox"/> Retirement savings schemes contributions <input type="checkbox"/> Income from a retirement savings or superannuation scheme PIE <input type="checkbox"/> Depreciation recovered on sale of a building 		

<p>A detailed description and examples of above income types is available from the IRD website: https://www.ird.govt.nz/income-tax/income-tax-for-individuals/adjust-your-income/types-of-income</p>		
Residential Land Withholding Tax		
<p>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.</p>	<input type="checkbox"/>	
Residential Property Sales		
<p>Have you sold any residential property during the year (not otherwise detailed on the information provided)?</p> <p>If yes, when was the property purchased?</p> <p>If it was purchased within 10 years of the sale date,</p> <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 not, please provide dates and details on the nature of the shared use. 	<input type="checkbox"/> <input type="checkbox"/>	 \$ \$
Mixed Use Holiday Home		
<p>Do you have a property (such as a holiday home or a bach) that is used privately and also to derive income?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: _____</p>		<input type="checkbox"/>
<p>Was the property empty for 62 days or more in the income year?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Holiday Home – Information Required</u></p> <p>The number of days the property was empty during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____ OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p> <p>If there is more than one tenant who used the property through the year, please attach details.</p> <p>Name of tenant: _____</p> <p>Relationship to owner (if any): _____</p> <p>Amount of rent they paid: \$ _____</p> <p>Dates rented (From: To) _____</p>		<input type="checkbox"/>

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants	\$	<input type="text"/>
Cost of repairing damages caused by tenants	\$	<input type="text"/>
Number of days spent in the property while repairing damages caused by tenants		<input type="text"/>
Mortgage interest	\$	<input type="text"/>
Rates	\$	<input type="text"/>
Insurance	\$	<input type="text"/>
Repairs/maintenance for general wear and tear	\$	<input type="text"/>
Other (please give details) :		<input type="text"/>

Mixed Use Boat or Plane

Do you have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes No

If yes, provide details:

Description:

Market value: \$

Was the asset unused for 62 days or more in the income year? Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** during the income year

The number of days the asset was used by family or associated persons* during the income year

OR where income from any person received was less than 80% of market rate

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used:

Income received: \$

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage	\$	<input type="text"/>
Cost of repairing damages caused by hireage	\$	<input type="text"/>
Operating costs / supplies	\$	<input type="text"/>
Insurance	\$	<input type="text"/>
Repairs/maintenance for general wear and tear	\$	<input type="text"/>
Other (please give details)		<input type="text"/>
		<input type="text"/>
		<input type="text"/>

Cryptoassets

Have you received 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

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



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