

Individual Questionnaire – 31 March 2015

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date	31 March 2015	Fax:	
		Email:	

To: Jollands Callander

Terms of Engagement

I hereby instruct you to prepare our Taxation Returns for the _____ 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/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% per month, and that all accounts are due for payment within 7 days of receipt of invoice. 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.

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.

Any information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our files may, however, be subject to review as part of the quality control review program of CPA Australia which monitors compliance with professional standards by its members. We advise you that by signing this letter you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us.

We may collect Personal Information about your representatives, your clients and others when we provide services to you. If we do, you agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1993 NZ (as amended) (**Privacy Act**). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.

Signature _____ Date _____

Any Other Income			
Look Through Company – if you have been allocated a share of a loss other than from a company that we are aware of, please provide details	<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.			
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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Records Required		<input checked="" type="checkbox"/>	Comments
Working for Families Tax Credits and Parental Tax Credit <i>(continued)</i>			
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"/>		
Also provide details of any child support or maintenance payments made or received.	<input type="checkbox"/>		
If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.	<input type="checkbox"/>		
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"/>		
Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.	<input type="checkbox"/>		
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"/>		

Additional income information - Working for Families Tax Credits

For the year starting 1 April 2011 the definition of family income for Working for Families Tax Credits has been extended. You are now required to supply details of income received from the following sources:

- **Attributable trustee income**

Attributable trustee income is all income for the year of a trust that hasn't been distributed as beneficiary income. Trustee income will be attributed only to settlors of a trust. The settlors are individuals who establish or contribute funds to the trust.

- **Attributable fringe benefits**

If you receive fringe benefits and you or your associates (e.g. the family trust) are shareholder-employees of the company you work for and you or your associates hold voting interests of 50% or more then you need to include the fringe benefits in your family income. The value of the fringe benefit is the tax-inclusive value of the benefit.

- **PIE income**

This includes an amount of income attributed by a portfolio investment entity (PIE) to the principal caregiver or their spouse or partner, except if the PIE is a superannuation fund or a retirement savings scheme (e.g. KiwiSaver).

- **Passive income of children**

This includes all passive income such as interest, rents or beneficiary income, received by a dependent child above a threshold of \$500 per year, per child.

- **Income of non-resident spouse**

If your spouse or partner, who is not a tax resident, is earning an income overseas, from 1 April 2011 you will need to include their worldwide income as part of your family income.

- **Tax exempt salary or wages**

This includes salary and wages that are exempt from income tax under specific international agreements in New Zealand. (e.g. employees of international organisations such as the United Nations or the Organisation for Economic Co-operation and Development (OECD)).

- **Pensions and annuities**

This includes 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, (excluding NZ Super).

Records Required



	Comments
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Additional income information - Working for Families Tax Credits (continued)

- **Other payments**

These are payments from any other person or entities that are used for the family's day-to-day living expenses. If the total amount is more than \$5,000 for the tax year, then the total amount must be included as family income.

- **Income equalisation scheme deposits (excludes 'adverse events' deposits)**

This includes any deposits made by you, a company controlled by you or your trust to an agricultural, fishing or forestry business income equalisation scheme account at Inland Revenue.

A detailed description and examples of above income types is available from the IRD website: <http://www.ird.govt.nz/wff-tax-credits/entitlement/work-out/wfftc-entitlement-adjustments.html>

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