



Your trust information

Required for financial year end 31 March 2011

The trust details

Trust details

Trust name

IRD number

Contact details – to ensure our records are up to date, please complete the following method

Preferred contact

Trust phone

Fax

Home phone

Mobile

Email

Website

Trust postal address

Trust street address

Home address

Please sign the Privacy Act authorisation on page 3

Privacy Act authorisation

1. I/We authorise Business Advisory Accounting & Tax Services Limited to act on my/our behalf in respect of the Inland Revenue Department for the purposes of obtaining any information necessary with regard to the administration of my/our income tax account (and other tax accounts) as they deem relevant.
2. I/We authorise any person or company to provide Business Advisory Accounting & Tax Services Limited with such information as Business Advisory Accounting & Tax Services Limited may require to complete the Financial Statements, and/or Tax Return, and any other work Business Advisory Accounting & Tax Services Limited carries out on behalf of myself/ourselves.
3. I/We further authorise Business Advisory Accounting & Tax Services Limited to furnish to any third party, financial information of mine/ours as Business Advisory Accounting & Tax Services Limited sees appropriate that is requested in furtherance of our business activities.
4. I/We accept responsibility for the accuracy and completeness of the information supplied. You are not required to complete an audit, nor do I/we wish you to undertake a detailed review of my/our affairs in order for you to substantiate the accuracy of the information I/we have supplied you, and therefore you are not asked to provide any assurance on my/our financial statements. I/we acknowledge that your work cannot be relied upon to detect error and fraud and that the financial statements and/or tax return(s) will be prepared at my/our request and for my/our purposes only and that you will not be liable for any losses, claims or demands by any 3rd party.
5. I/We authorise Business Advisory Accounting & Tax Services Limited to act on my/our behalf in respect of the Accident Compensation Corporation (ACC) for the purposes of querying and/or changing information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow Business Advisory Accounting & Tax Services Limited's main representative discretion to delegate access to your ACC information to any member of Business Advisory Accounting & Tax Services Limited. Other delegated members of Business Advisory Accounting & Tax Services Limited will also be able to query and change information on your ACC levy account.
6. I have been advised of the basis that you charge your fees and that I /we have been provided with and read your terms and conditions. By signing this document, I/we agree to be bound by them. Should you not receive such a signed copy but I/we continue to instruct you, then I/we acknowledge that I/we have accepted the terms and conditions and your terms of business.

Trust name

Signed

Date

Designation

Date

Financial statements

Indicate whether the trust had income from the following sources and attach relevant documentation (eg dividend and interest certificates, portfolio reports etc).

1	Interest (New Zealand)	Yes	No	N/A	BAS use
1	<p>Did the trust receive any NZ sourced interest during the year? If yes, attach resident withholding tax (RWT) certificates and detail sources below. Please note that banks will only issue certificates for interest received over \$50. However, the trust is required to account for all the trust interest income and therefore the trust should request certificates from the trust bank irrespective of how much interest is earned.</p> <p>Name of Bank _____ Inland Revenue Department _____</p> <p>Name of Bank _____ Other – name _____</p> <p>Name of Bank _____ Other - name _____</p> <p>Name of Bank _____ Other – name _____</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Portfolio investment entities (PIEs)	Yes	No	N/A	BAS use
1	<p>Did the trust have any investments in PIEs? If yes, attach any investment summary schedules received for the year including details of the Prescribed Investor Rate (PIR) used.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Dividends (New Zealand)	Yes	No	N/A	BAS use
1	<p>Did the trust receive any NZ sourced dividends during the year (including from the trust power suppliers)? If yes, attach dividend statements and detail sources below:</p> <p>Company name(s)</p> <p>_____</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3 Dividends (New Zealand)		Yes	No	N/A	BAS use
2	Did the trust purchase or sell any shares during the year? If yes, provide details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4 Estate or trust income		Yes	No	N/A	BAS use
1	Did the trust receive income from an estate or trust? If yes, provide full details including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name		IRD number			
_____		_____			
Type of Income		Amounts			
_____		_____			
5 Partnership		Yes	No	N/A	BAS use
1	Did the trust receive income from an estate or trust? If yes, provide full details including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name		IRD number			
_____		_____			
Type of Income		Amounts			
_____		_____			
6 Overseas income		Yes	No	N/A	BAS use
1	Did the trust receive income from the following sources? Specify currency and date if Not in \$NZ.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i Overseas interest or dividends - attach interest/dividend statements					
Name		Advise principal invested overseas			
_____		_____			
ii other overseas income – provide details of any other income from overseas:					
_____		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2	Attach statements showing movements in the investments during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6 Overseas income (continued)		Yes	No	N/A	BAS use
3	Provide full details of any interest in offshore entities, e.g. bank accounts, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Note: If the trust has offshore investments we will need to contact you in relation to applying the foreign investment fund (FIF) rules.					
7 Rental income		Yes	No	N/A	BAS use
1	Did the trust receive any rental income this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Does the trust put this income and expenditure through a trust bank account? If yes, ensure question 9 onwards is completed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Please provide the address of the property/properties:				
<input type="text"/> <input type="text"/> <input type="text"/>					
4	Attach details of rents received and expenses incurred (e.g. mortgage interest, rates, insurance, repairs).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	If the trust commenced or ceased renting during the year, provide details of the dates. If possible, provide copies of the latest government or independent valuation(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	If trustees/beneficiaries are leasing trust property, has a tenancy agreement been completed and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Business income		Yes	No	N/A	BAS use
1	Did the trust receive any business income during the year? If yes, please ensure from question 9 onwards is completed. If no, go to question 20.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Business income		Yes	No	N/A	BAS use
1	Provide a list of accounts receivable at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Accounts payable – amounts owing by the trust		Yes	No	N/A	BAS use
1	Provide details of accounts payable at balance date, indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/> <input type="text"/> <input type="text"/>					
Note: Remember to include full details of sundry amounts owing (e.g. wages and PAYE).					

11 Banking and cash details		Yes	No	N/A	BAS use
1	Does the trust have a computerised cashbook? If no, go to 11.2 If yes, provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i disk or print-out of transaction (general) ledger with year to date transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii year-to-date trial balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii final bank reconciliation and last bank statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv password (if any)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 11.4				
2	Does the trust have a manual cashbook? If no go to 11.3, if yes provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i the cashbook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii the bank reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii the last bank statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv if the cashbook has not been reconciled, please provide the details requested in 11.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 11.4				
3	If no cashbook kept, provide:				
	i bank statements for the full year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii cheque butts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii deposit books	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Any other business bank accounts? Provide all bank statements with supporting details for the full year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Petty cash - provide a summary and analysis of transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Cash on hand - advise amount received but unbanked at balance date \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Cash received during year not banked - provide a list of any income received that was not banked and details of what it was used for, e.g. payment of business accounts, personal expenditure, banked into another account.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Goods and services tax (GST)		Yes	No	N/A	BAS use
1	Provide copies of all GST returns for the year, along with your workings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Loans and borrowings/overdrafts		Yes	No	N/A	BAS use
1	Provide closing statement or summary of activity for all business or rental activity loans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13 Loans and borrowings/overdrafts (continued)		Yes	No	N/A	BAS use
2	Provide details of how borrowings/overdrafts are secured (over what assets, etc).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Advise of any new borrowings this year. If yes, provide a copy of the agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Advise full details of loans settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14 Hire purchase/leases		Yes	No	N/A	BAS use
1	Provide details of hire purchase agreements entered into during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Provide details of hire purchases settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Rental allowance for home office and storage		Yes	No	N/A	BAS use
1	Was part of a residence used for business purposes? If yes, provide details of:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i	whose residence e.g. settlor, beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	GST inclusive outgoings during the year:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- home phone line rental - who makes the payment?			\$	
	- power/gas			\$	
	- insurance: - buildings			\$	
	- contents			\$	
	- rates			\$	
	- water rates			\$	
	- repairs and maintenance (please provide details)	<input type="checkbox"/>	<input type="checkbox"/>	\$	<input type="checkbox"/>
	- if rented, total rent paid			\$	
	- other			\$	
2	If you have not claimed before, provide:				
i	original purchase price of home including legal fees and date of acquisition			\$	
ii	cost of additions since purchase and dates of additions			\$	
iii	government or independent valuation nearest purchase			\$	
iv	type of construction e.g. wooden, brick, stucco				
v	area of room in house used as an office				

15 Rental allowance for home office and storage (continued)		Yes	No	N/A	BAS use
vi	area of garage used for business				
vii	total area of house (excluding garage)				
viii	total area of garage				
3	If you have changed homes during the year, advise the above details separately for each, and the date of move.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	If you commenced or ceased renting during the year, provide details of the dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16 Property, plant and equipment		Yes	No	N/A	BAS use
2	Purchased during the year - provide copies of invoices, full details of the GST inclusive cost and date of acquisition. State whether the asset is new or second-hand and attach details of any trade-in.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Date:				Amount:
	/ /				\$
	_____				_____
	/ /				\$
	_____				_____
	/ /				\$
	_____				_____
For property purchases provide:					
i	agreement for sale and purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	solicitor settlement statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	valuation (if done)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	Details of any borrowings (including a copy of the loan document if possible)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Disposed of during the year - provide details of assets sold noting dates, amounts and where the proceeds were banked:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Date:				Amount:
	/ /				\$
	_____				_____
	/ /				\$
	_____				_____
	/ /				\$
	_____				_____

19 Inventory and work progress		Yes	No	N/A	BAS use
1	Provide a list of inventory and work in progress on hand at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Include inventory sold on consignment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide details of inventory in transit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20 Inventory and work progress		Yes	No	N/A	BAS use
1	Legal expenses - provide copies of solicitors' settlement statements and invoices for all legal transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Dividend or interest RWT/NRWT paid - If you have paid resident and/or non-resident withholding tax, provide copies of the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i	IR15 – RWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	IR15P – RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	IR15S – RWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	IR67 – NRWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v	IR67P – NRWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi	IR67S – NRWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii	IR4K – dividend RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Entertainment expenses - most entertainment expenses are restricted to 50% deductibility for tax purposes. However, some are still fully deductible or qualify for a partial exemption eg business travel expenditure. Provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Did you make any payments to non-residents? e.g. offshore insurance company, royalty payments, dividends, interest, contract payments for services to non-residents, rental of overseas equipment. Advise full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Is the trust property occupied by:				
i	a beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	the settlor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	a relative of a trustee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	if yes, do they pay rent? And;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v	is the property used in the production of income by them?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Did the settlor or beneficiaries pay any expenses or items of a capital nature relating to the trust? If yes, complete question 16 on page 9.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

21 Other income		Yes	No	N/A	BAS use
1	Did the trust receive any other income during the year, e.g. sale of land and/or building; sale of shares or securities; cash jobs; tips. If yes, provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Loss from loss attributing qualifying company (LAQC)		Yes	No	N/A	BAS use
1	Was the trust allocated a loss from an LAQC?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Name					
IRD number of LAQC		Amount of loss			
23 Expense against income		Yes	No	N/A	BAS use
1	If not claimed elsewhere, the trust may claim expenses incurred e.g. commission on interest, deductible trustee charges, accounting fees, etc. Provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Losses brought forward		Yes	No	N/A	BAS use
1	Are there any claimable losses brought forward from previous years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Changes in income for the 2011/2012 year		Yes	No	N/A	BAS use
1	Has the trust income changed/or will be likely to change for the coming year? This is particularly relevant for provisional taxpayers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Gifting		Yes	No	N/A	BAS use
1	Has there been any gifting during the year? If yes, provide a copy of the gift statement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Sundry		Yes	No	N/A	BAS use
1	Did the trust purchase or sell any government or local body stock or corporate bonds this year? If yes, provide documentation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Have all the trust assets been insured in the trustees' names as joint owners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Has the settlor completed a memorandum of wishes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Has a lease for life been entered into? If yes, provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Has there been any change in trustees during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Have any beneficiaries or trustees become non-residents? If yes, provide details in question 28.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Have the trustees signed any legal documents on behalf of the trust? If yes, provide details in question number 28.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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