

# PERSONAL INCOME TAX RETURN CHECKLIST

<b>Name:</b>	_____		
<b>IRD number:</b>	_____	<b>Year end:</b>	_____
<b>Phone number:</b>	_____	<b>Fax number:</b>	_____
<b>Email address:</b>	_____	<b>Date of birth:</b>	_____
<b>Postal address:</b>	_____	<b>Preferred communication:</b>	Email / letter (please circle)

## PERSONAL TAXATION QUESTIONNAIRE

To assist us to prepare your returns, please complete the checklist below to determine which parts of the questionnaire you need to complete. Your fully completed questionnaire helps us ensure that we prepare your returns efficiently and in a timely manner and that we have all the information that we need. It also acts as a checklist and asking the right questions helps us to eliminate mistakes and the tax authorities have raised the importance of having fully completed questionnaires.

Your time and effort in completing this form is much appreciated and should help you minimise your accounting fees. Please note that the time we will need to prepare your accounts (and therefore our fees) will be increased if we have to contact you to obtain missing information, trace transactions between various accounts, or understanding illegible handwriting. However, please do not hesitate to contact us to discuss anything you are unsure about.

**Please only complete the section of the checklist if you answer "yes" to a particular question.**

	Y / N	If yes Complete
1 Did you receive income from salary, wages, ACC, social welfare or super?	Y / N	A1
2 Did you receive any NZ interest or dividends?	Y / N	A2
3 Did you receive income from a NZ estate or trust?	Y / N	A3
4 Did you receive income from overseas?	Y / N	A4
5 Did you receive income from a partnership?	Y / N	A5
6 Did you receive income from a rental property?	Y / N	A6
7 Did you receive income from self-employment?	Y / N	A7
8 Did you receive income from selling land and/or buildings?	Y / N	A8
9 Did you receive income from income with no tax deductions (tips, etc)?	Y / N	A9
10 Did you receive income from any source not mentioned above (grants, etc)?	Y / N	A10
11 Do you want to claim a Home Office Allowance?	Y / N	A11
12 Did you have a student loan during the year?	Y / N	A12
13 Did you have income protection insurance?	Y / N	A13
14 Did you make any donations during the year?	Y / N	A14
15 Did you make any payments to ACC during the year?	Y / N	A15
16 Did you make payments to a crèche or housekeeper during the year?	Y / N	A16
17 Did you buy or sell shares regularly during the year?	Y / N	A17
18 Did you borrow money for your investments during the year?	Y / N	A18
19 Did you pay any child support during the year?	Y / N	A19
20 Is your taxable income likely to be under \$9,880 for the year?	Y / N	A20
21 Do you want us to assess your eligibility for Family Assistance?	Y / N	A21
22 IN ALL CASES, PLEASE COMPLETE SECTION A22	Y / N	A22

**A1. INCOME WITH TAX DEDUCTED**

Your income details from wages, salary, director’s fees, NZ Superannuation etc, will be sent to us directly from the IRD. There is no need to get this information from your employer.

**A2. INTEREST AND DIVIDENDS**

Please supply full details of all interest & dividends received by you from within and outside New Zealand; including interest advice notices and statements. **Note:** It is important that we see the actual advice notices so that we pick up the correct imputation credits and withholding tax that have been deducted.

**A3. ESTATE OR TRUST INCOME**

Please provide details of all income received during year

Name	IRD #	Gross income	Tax credit attached

**A4. OVERSEAS INCOME**

Please provide details of all income received during year

Name	IRD #	Gross income	Tax credit attached

**A5. PARTNERSHIP**

Please provide details of all income received during year

Name	IRD #	Gross income	Tax credit attached

**A6. RENTAL PROPERTY**

Please complete one of our rental property checklists for each property.

**A7. SELF EMPLOYMENT**

Please complete one of our business checklists for each business.

**A8. INCOME FROM SELLING LAND AND/OR BUILDINGS**

Profits are taxable if you:

- Buy a property for purposes of resale
- Buy and sell land and/or buildings as a business
- Are a builder and improve property before selling it

- Sub-divide land and sell the sections; or
  - Have a change of zoning on your property and sell it within 10 years of buying
- If any of these apply to you, please provide full details

**A9. INCOME WITH NO TAX DEDUCTED**

Please provide details of any income that has not had any tax deducted.

**A10. OTHER INCOME**

Please provide details of any income that has not had any tax deducted.

**A11. HOME OFFICE ALLOWANCE**

Please provide the % for the following expenses that you would like to claim and attach further details if required

• Motor vehicle expenses*	_____	%
• Telephone and tolls	_____	%
• Power	_____	%
• Travel expenses	_____	%
• Insurance	_____	%
• Other (please specify)	_____	%

\* Business use percentage for a vehicle must be verifiable by a logbook. A logbook must be kept for a period of 90 consecutive days every 3yrs unless you are paying FBT or the vehicle is classified as exempt from FBT. In the event of an IRD audit, failure to produce a current logbook will result in you only being able to claim a maximum 25% of all vehicles costs. If you would like us to calculate the business use percentage from your logbook, please enclose it with your records

**A12. STUDENT LOAN**

Please provide your student loan statements and ensure that you mark any voluntary payments on them.

**A13. INCOME PROTECTION**

Please attach copies of invoices, policies and premiums paid.

**A14. DONATIONS**

Please attach all your donation receipts as you must have a receipt to claim a rebate.

**A15. PAYMENTS TO ACC**

Please attach copies of all invoices relating to your claim.

**A16. PAYMENTS TO A CRECHE OR HOUSE-KEEPER**

Please attach all your receipts as you must have a receipt to claim a rebate.

**A17. BUYING OR SELLING SHARES**

Profits from selling shares are taxable only if you buy and sell as a business or buy for the purpose of resale. If this applies to you, please attach details of relevant transactions.

**A18. BORROWING MONEY FOR INVESTMENTS**

Please attach details of any loans relevant to the transactions.

**A19. CHILD SUPPORT**

Please attach details of any payments made during the year.

**A20. INCOME UNDER \$9,880**

Please advise how many weeks you worked 20 hours or more or the number of weeks you were on sickness benefit or received ACC or family support.

**A21. FAMILY ASSISTANCE**

Please provide the following details for each child:

Child's name	IRD	Date of birth	Date left school

Please note that each child needs an IRD number to claim family assistance for them

Have you married, separated or changed your family circumstances during the year?	Y / N
Have you paid or received maintenance to/from any person during the year?	Y / N
Were you a full time wage/salary earner during the year (20 hours per week for a single parent or 30 hours for joint spouses)?	Y / N
If so, for how many weeks of the year?	
Have you supplied details of your spouse's income?	Y / N

**A22. DECLARATION**

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used to prepare my tax return. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are not asked to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I understand that my tax return will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any 3<sup>rd</sup> party.

You have advised me of the basis that you charge your fees and that you have also provided me with, and I have read, your terms and conditions and by signing this document, I agree to be bound by them.

I also accept responsibility for all other records and information supplied to you other than those listed above. I accept responsibility for any failure by me to supply all relevant records and information to you and you may consider all balances as NIL where I do not supply this information. I authorise you to obtain information (for the purposes of preparing my financial statements and tax returns) from the IRD, bankers, solicitors, finance companies, other government agencies and other third parties, by any means, and that your authority covers all tax types, both now and in the future. I may, of course, revoke this authority at any time.

Signed: .....

Date: .....