

# CLIENT INFORMATION QUESTIONNAIRE



## PERSONAL

Name: \_\_\_\_\_ Balance Date:            /            /  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
Cellphone: \_\_\_\_\_  
Email: \_\_\_\_\_

*To ensure we have your correct contact details, please advise if any of the above information is incorrect.*

### For Preparation of Annual Financial Statements/Income Tax Returns

*Please provide the relevant information as requested in each section and indicate when completed or not applicable by ticking the appropriate box.*

1. We agree to the terms of Engagement listed on page two and confirm that the information supplied above is accurate and complete.
2. We hereby authorise **Moore Markhams Auckland** to seek any additional information they may require for the purpose of preparing our financial statements and statutory requirements with the Inland Revenue Department and Registrar of Companies from our Solicitor, Advisor, Employees, Bank, ACC or other financial institution to supply such information. We authorise **Moore Markhams Auckland** to sign Income Tax, GST and other associated returns on our behalf.
3. We confirm for the purposes of the Privacy Act 2020 that the information contained in this questionnaire has been provided to **Moore Markhams Auckland** to enable them to fully advise us in the management of our financial affairs and authorise **Moore Markhams Auckland** to utilise that information for that purpose in such manner as they may consider appropriate including, by way of example and not limitation, the preparation and completion of annual accounts and income tax returns, the provision of information to our banks, solicitors or other advisors.
4. We confirm that **Moore Markhams Auckland** will provide assistance in meeting tax obligations, including advice on payments and/or reminder letters for taxes due. However, the responsibility for paying the correct tax on time rests with the taxpayer, not **Moore Markhams Auckland**.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

Notes:

#### TERMS OF ENGAGEMENT

Moore Markhams Auckland will compile your financial statements, in accordance with the standards applicable to compilation engagements, from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy of that information.

Our services will not result in the expression of an audit opinion or any other form of assurance on the financial statements nor the fulfilling of any statutory or other audit requirement. Our services cannot be relied upon to detect fraud or error in your organisation.

Our obligations are to:

1. Accurately compile the financial information with due professional care.
2. Process the information in an effective and efficient manner.
3. Respect the confidentiality of the information acquired in the course of our work.

It is understood and agreed that:

1. You will provide us with accurate and complete information necessary to compile such statements and you will accept responsibility for any failure to supply us with all the relevant records and information. This includes information supplied to us for the preparation of Goods and Services Tax Returns.
2. The responsibility for the accuracy and completeness of the assertions in the financial statements remains with you.
3. The financial statements will be conspicuously marked as unaudited and you will attach our disclaimer (which is in a form approved by the Institute of Chartered Accountants Australia and New Zealand) when distributing the financial statements to third parties.
4. The Inland Revenue Department penalties regime is based on voluntary compliance with a new standard of reasonable care. Penalties range from 20% of the tax omitted to 150% dependent on the seriousness of the breach, together with use of money interest, and late payment penalties.
5. Our fees are on a time basis with per hour charge rates varying, depending on the experience of staff and directors engaged. Our payment terms are 20<sup>th</sup> of the month following invoices unless agreed otherwise (in advance).

If you have any questions please discuss these with us before signing this Questionnaire.

**1 INTEREST & DIVIDENDS RECEIVED**

Supply interest and dividend advice notices for all interest and dividends received from New Zealand and overseas companies. These should also include advice notices where shares have been received in lieu of dividends as well as bonus issue details.

YES	N/A
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**Note:**

- It is important that we see the actual advice notices so that we pick up the correct tax credits that may have been deducted.
- Where joint investments are held, please provide details of these also.

YES	N/A
YES	N/A

**2 Other Income**

If you have received income from any of the following, please supply details.

- Estate Income
- Trust Income
- Partnership
- Income from overseas (wages, pensions, etc)
- Annuity, commissions, foreign exchange gains
- Shares or debentures in any co-operative company in lieu of cash dividend or rebate
- Losses/Profit from a Look Through Company
- Any income where tax has not been deducted from e.g. shareholder salaries (non-PAYE) cash jobs, tips, bartering etc

YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A

**3 INCOME FROM RENTS**

Please supply the following details or summary from your property manager:

YES	N/A
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- Address of property \_\_\_\_\_
- Rent Received \_\_\_\_\_
- Interest on Mortgage or loan statements \_\_\_\_\_
- Bank Loan Fees \_\_\_\_\_
- Rates \_\_\_\_\_
- Water Rates \_\_\_\_\_
- Insurance \_\_\_\_\_
- Repairs & Maintenance (Please include invoices) \_\_\_\_\_
- General (Please provide details) \_\_\_\_\_
- Capital Expenditure ( e.g. additions and provide invoices etc.) \_\_\_\_\_
- Body Corporate fees (if applicable) \_\_\_\_\_
- Travel (number of kms travelled relating to property) \_\_\_\_\_ km
- Number of months the property was available for rent \_\_\_\_\_ months
- Details of bonds received and paid to Tenancy Services \_\_\_\_\_

If you have more than one rental property, please provide information on a separate sheet.

**4 INCOME FROM SALE OF LAND AND/OR BUILDINGS**

Profits are taxable if you:

- (a) Buy a property for purposes of resale.
- (b) Buy and sell land and/or buildings as a business.
- (c) Are a builder and improve a property before selling it.
- (d) Sub-divide land and sell the sections OR
- (e) Have a change of zoning on your property and sell it within 10 years of buying.
- (f) Residential land purchased and sold within five years unless exemption applies.

If any of these categories apply please supply details.

YES	N/A
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**5 INCOME FROM SALE OF SHARES OR OTHER PROPERTY**

Profit from the sale of shares or other property are taxable if you buy and sell as a business or buy for the purpose of resale. This includes Crypto Assets

If this applies please supply details.

YES	N/A
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**6 INVESTMENTS**

If you held any investments (e.g. shares, PIE's unit trusts, overseas superannuation fund, crypto assets) at any time during the financial year, please provide the following information:

YES	N/A
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- list of all investments held at any point in the financial year (including quantities and country)
- market value of each investment at the start of the financial year
- market value of each investment at the end of the financial year
- details of any movements during the year (e.g. reinvested income, purchases or sales)
- Annual PIE Tax Statements

**7 DETAILS RELATING TO SELF EMPLOYMENT AND SCHEDULER PAYMENT EXPENSES**

We require details of the following expenses which may be tax deductible.

Note: Scheduler payment expenses can only be claimed if there is no employer/employee relationship (eg: income from commissions only).

YES	N/A
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*USE OF HOME FOR BUSINESS PURPOSES*

This may include the use of an area as an office or storage room, and other use of your home for business purposes.

What is the percentage of your home used for business purposes? \_\_\_\_\_ %  
Expenditure incurred on dwelling: (if paid from business account these should be clearly identified)

- Rates \$ \_\_\_\_\_
- Water Rates \$ \_\_\_\_\_
- Interest on Mortgage \$ \_\_\_\_\_
- Electricity and Heating \$ \_\_\_\_\_
- Business Toll Calls \$ \_\_\_\_\_
- Telephone Rental/Internet \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Repairs - Office \$ \_\_\_\_\_
- Repairs - General \$ \_\_\_\_\_
- Rent \$ \_\_\_\_\_
- Others \$ \_\_\_\_\_

*BUSINESS EXPENSES*

- Professional Membership Fees \$ \_\_\_\_\_
- Mobile phone expenses \$ \_\_\_\_\_
- Training and Seminars \$ \_\_\_\_\_
- Entertainment Expenses \$ \_\_\_\_\_
- Subscriptions \$ \_\_\_\_\_
- Income protection/disability insurance \$ \_\_\_\_\_
- ACC \$ \_\_\_\_\_
- Business Stationery \$ \_\_\_\_\_
- Travel \$ \_\_\_\_\_
- Tools of Trade, Technical Aids \$ \_\_\_\_\_
- Other (please specify) \$ \_\_\_\_\_

**8 OTHER EXPENSES**

Did you pay any of the following expenses?

Investment management fees.

Commission on interest or dividend income

Expenses incurred in earning income, which has had withholding tax, deducted

Premiums on loss of earnings insurance (income protection).

If so, please provide invoices/statements.

YES	N/A
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**9 INSURANCE POLICIES**

If you have an overseas life policy or Super Scheme, please provide details

YES	N/A
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**10 FOREIGN CURRENCY BANK ACCOUNTS**

If you have any foreign currency bank accounts, please provide details

YES	N/A
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**11 DONATIONS**

**Donations Rebate** - This rebate applies to charitable donations of \$5 or more made to churches, registered charities and schools (other than tuition and boarding fees).

The Inland Revenue Department may send you a form direct so that you can make your claim. You may do this yourself or bring your details and receipts into us to complete for you.

YES	N/A
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**12 TAX RESIDENCY**

If you have moved permanently overseas or have recently returned or arrived in New Zealand, please provide us with details of your departure/arrival dates

YES	N/A
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**13 FAMILY ASSISTANCE/WORKING FOR FAMILIES TAX CREDITS**

Families with dependent children under 18 years of age may be entitled to family assistance tax credits depending on the level of family income.

If you would like us to check your eligibility, please list the birth dates and IRD numbers of any children for whom you were the principal caregiver and include the number of months you were caring for them.

_____	_____	_____	_____
Name	IRD #	DOB	Months cared for
_____	_____	_____	_____
Name	IRD #	DOB	Months cared for
_____	_____	_____	_____
Name	IRD #	DOB	Months cared for

Please advise the name and taxable income of your partner if we are not their tax agent.

_____	_____
Name	Taxable Income

Please advise any other amounts received by the family that has not been included in other areas of this questionnaire. Such as gifts received, capital distributions from trusts, etc. These are items that are not taxable income but do impact on your family assistance tax credit.

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