

CLIENT INFORMATION QUESTIONNAIRE



NON-RESIDENT RENTAL

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 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 20th of the month following invoices unless agreed otherwise (in advance).

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

Non-Resident Rental Questionnaire

For Preparation of Non-Resident Income Tax Returns

If you require any assistance, please call or email us
 Phone: +64 9 309-6011
 Email: admin.akl@markhams.co.nz

1. **Property Purchases: (please attach a separate list for additional properties)**

	Date	Description	Purchase Price
Property 1			
Property 2			
Property 3			
Property 4			
Property 5			

Please provide the following:

- copy of Solicitor's Settlement statement for all purchases
- **A copy of latest rateable valuation**
- **A list of chattels and their value for properties bought during the year**

Yes / NA
Yes / NA
Yes / NA

2. **Fixed Asset / Property Disposals (excluding trade-ins included above):**

Date	Description	Selling Price Including GST
		\$
		\$
		\$

Please provide copy of Solicitor's Settlement statement for all sales.

Yes / NA

3. **Bank Statements:**
 Forward all bank statements for all bank accounts operated by the Rental business.

Check that none are missing (please order any missing statements from your bank).

Rental income and expenses should be clearly marked on the statement.

Yes / NA

4. **Loan Details:**
 Please provide copies of any Bank Loan Statements. This should detail the principal, outstanding and total repayments during the year, split between interest and principal.

Please provide copies of the loan agreements for all new loans relating to the rental property(s).

Where not clearly stated, please confirm the currency of the loan

Yes / NA

5. **Approved Issuer Levy (AIL) / Non-Resident Withholding Tax (NRWT) Paid To Inland Revenue (IRD):** Yes / NA
If you complete your own AIL / NRWT returns, forward copies of calculation worksheets and returns for the whole period.
6. If a property was not rented for a full 12 months, please provide details of why it was vacant.
7. **Private Use of Rental Properties:** Yes / N/A
Please provide details of any private use of rental properties by you, your family or associated people.
8. **Repairs & Maintenance:** Yes / N/A
Please provide details (invoices and receipts) of any significant repairs and maintenance, alterations and modifications carried out during the year.
9. **Travel Costs:** Yes / N/A
Listing of any travel expenses relating to rental properties.
10. **GST:** Yes / N/A
If you complete your own GST returns please forward copies of calculation worksheets and returns for the whole period.
11. **Interest Received:** Yes / N/A
Provide copies of all New Zealand interest certificates for interest received during the period.
NOTE – we can only claim the tax credit for withholding tax paid if we have the physical interest certificate.
12. **Bank Account Details:** Yes / N/A
Enter details if you want Inland Revenue to direct credit income tax refunds. Provide copy of deposit slip for each bank account.

Account Name:	
Account Number:	
Bank:	
Branch:	

12. **Contact For Questions:**
If we have any queries while processing your work, what are your preferred contact details?
- Contact Name:** _____
- Telephone – Day:** _____ **Mobile:** _____
- Email:** _____

Please read and sign the acceptance clause on Page 1 and return the whole document to us with your records.