

2025 Individual Client Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
IRD Number:		Fax:	
Balance Date:		Email:	

To: PKF Tauranga Limited

Terms of Engagement

I hereby instruct you PKF Tauranga Limited and staff/contractors as applicable to prepare my Taxation Returns for the 2025 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I authorise your organisation to act as my agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my ACC levy account.

You are to represent me as my tax agent. All income tax returns will be signed by me however you are authorised to sign any other taxation return on behalf of myself or any of my associated entities.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I became a client, and those published on the website <https://pkftauranga.co.nz/media/icllb3ik/2025-pkft-tcs.pdf>

I also accept that you have the right to:

- charge me a fee equal of 25% of the unpaid portion of the invoice amount and all other legal and collections costs not covered by the fee; and
- charge interest at the rate of 13% per month from the due date. You shall be entitled to exercise a general lien over the books, records, related documents, and other such chattels that may come into your possession for the purpose of performing professional services for me until all costs and charges whatsoever or professional services of any nature to me have been fully paid.

Signature _____ Date _____

Records Required	✓	Comments
Wages/National Superannuation/Benefits		
<p>Please provide us with the names of any organisations you have received the following from:</p> <ul style="list-style-type: none"> Wages ACC payments National Superannuation Any other benefits <p>In most cases IRD will have sent us these details direct, however we do need to check all details have been included.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Student Loan		
Do you have a student loan?	<input type="checkbox"/>	
If so, please provide your latest statement from IRD		
Interest and Dividends		
Please supply the advice slips.	<input type="checkbox"/>	
<ul style="list-style-type: none"> For interest received, you should have an annual advice notice showing the withholding tax deducted. This may be on the bottom of your bank statement dated 31 March If any dividends are taken as bonus shares, also include these advice slips 	<input type="checkbox"/>	
Rental and Leased Property		
Please complete attached rental questionnaire	<input type="checkbox"/>	
Mortgage Interest Paid on Residential Properties		
Have you incurred interest on residential properties owned (which is not your main family home)? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.	<input type="checkbox"/>	
Partnerships, Trusts, Estates and Companies		
Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns. Please provide details for any loan taken to invest during the year.	<input type="checkbox"/>	
Overseas		
<ul style="list-style-type: none"> Supply details of overseas interest, dividends, wages received, and taxation paid Provide details of any overseas investments held at any time during the financial year Attach all of your investments advisor's reports Have you at any point in your lifetime, ever contributed to a foreign superannuation scheme, even if you cannot receive the benefits until you retire? 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Any Other Income		
Attach details:		
<ul style="list-style-type: none"> Income Replacement Insurance Policy – provide details of premiums and claims 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 Did you receive non-taxable income from any other sources? If Yes, please provide details. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Tax residency check		
Have you been away from NZ for more than 325 days in a 12-month period during the year? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Donations		
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/>	<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:	<input type="checkbox"/>	
<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 		

[illegible]

<p>If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.</p>	<input type="checkbox"/>	
<p>Also provide details of any child support or maintenance payments made or received.</p>	<input type="checkbox"/>	
<p>If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.</p>	<input type="checkbox"/>	
<p>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.</p>	<input type="checkbox"/>	
<p>Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.</p>	<input type="checkbox"/>	
<p>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.</p>	<input type="checkbox"/>	

Additional income information - Working for Families Tax Credits

<p>You are required to supply details of income received from the following sources:</p>	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Salary exchanged for private use of a work 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Vouchers and other short-term charge facilities 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Major shareholder in a close company 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Non-locked-in PIE income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Certain pensions and annuities 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Distributions from retirement savings schemes 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Distributions from superannuation schemes 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Tax-exempt overseas pensions 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Tax-exempt salary or wages 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Other income (if you or your partner get more than \$5000 per year to help with your living costs) 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Children's passive income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Non-resident spouse or partner's income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Non-beneficiary distributions from a trust 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Non-resident borrower's overseas income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Losses 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Settlor's attributable trustee income 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Attributable fringe benefits 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Main income equalisation scheme deposits 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Main income equalisation scheme refunds 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Retirement savings schemes contributions 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Income from a retirement savings or superannuation scheme PIE 	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Depreciation recovered on sale of a building 	<input type="checkbox"/>	
<p>A detailed description and examples of above income types is available from</p>		

Mixed Use Boat or Plane

Do you have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes ☐ No ☐

If yes, provide details:

Description: _____

Market value: \$ _____

Was the asset unused for 62 days or more in the income year? Yes ☐ No ☐

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** during the income year _____

The number of days the asset was used by family or associated persons* during the income year _____

OR where income from any person received was less than 80% of market rate _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

☐

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office _____

Home Office area: - no change as per previous year ☐

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

Power	\$ _____
Insurance (Building & Contents)	\$ _____
Interest (House Mortgage)	\$ _____
Rates (including regional council rates)	\$ _____
Rent	\$ _____
Repairs & Maintenance	\$ _____
Telephone rental	\$ _____
Other	\$ _____
Total	\$ _____

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage)
\$ _____
Rates (including regional council rates)
\$ _____
Rent
\$ _____

**Would you like to use the IRD rate? Currently it is \$ 47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

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