

2025 Trust Client Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

To: PKF Tauranga Limited

Terms of Engagement

I/We hereby instruct you PKF Tauranga Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2025 year. I/We undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

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/we became a client, and those published on the website <https://pkftauranga.co.nz/media/icllb3ik/2025-pkft-tcs.pdf>

I/We agree to provide and personally guarantee all fees incurred by myself/ourselves and all associated entities.

I/We also accept that you have the right to:

- charge me/us 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/us until all costs and charges whatsoever or professional services of any nature to me/us have been fully paid.

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/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our 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/our 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/our ACC levy account.

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

Trustee Name	IRD Number	Signature	Date

If a trustee is a company

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

If not provided already, could you please provide the following details for the Trustees and Beneficiaries as well

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Preferred method of receiving accounts:	
Bound hard copy	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
Digital soft copy	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Accounts Payable (Creditors) – see attached Schedule 2		
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure		
<p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> ▪ Hire purchase or loan agreements <input type="checkbox"/> ▪ Lease agreements <input type="checkbox"/> ▪ All legal statements and agreements <input type="checkbox"/> ▪ Trade-in details <input type="checkbox"/> ▪ Lost, stolen or scrapped items <input type="checkbox"/> ▪ Insurance pay out <input type="checkbox"/> ▪ Copy of Tax Invoices <input type="checkbox"/> <p>A copy of last year's Asset and Depreciation Schedule is attached for your information. Please can you review the schedule and indicate any assets that no longer exist.</p>		
Other Non-Taxable Income		
Did you receive non-taxable income from any other sources? If Yes, please provide details.	<input type="checkbox"/>	
Legal and Loan Documents		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.	<input type="checkbox"/>	
Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:		
<ul style="list-style-type: none"> ▪ Insurance policy documents <input type="checkbox"/> ▪ Legal fees <input type="checkbox"/> ▪ Invoices for Repair & Maintenance expense items costing over \$1,000 		
Gifting Programme		
Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach	<input type="checkbox"/>	Date of Gift _____ Amount \$ _____
Please provide any acknowledgement of debts if available.	<input type="checkbox"/>	
Major Transactions		
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/>	

Mixed Use Holiday Home

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? Yes No

If yes, provide details of property: _____

Was the property empty 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 Holiday Home – Information Required

The number of days the property was empty 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

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: _____

Relationship to owner (if any): _____

Amount of rent they paid: \$ _____

Dates rented (From: To) _____

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

Cost of advertising for tenants \$ _____

Cost of repairing damages caused by tenants \$ _____

Number of days spent in the property while repairing damages caused by tenants _____

Mortgage interest \$ _____

Rates \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) : _____

Mixed Use Boat or Plane

Does this entity 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

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors)
 Amounts owing to you at balance date

Client Name	
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NOT REQUIRED IF USING XERO STARTER, STANDARD OR PREMIUM SOFTWARE

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	
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Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at balance date

NOT REQUIRED IF USING XERO STARTER, STANDARD OR PREMIUM SOFTWARE

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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