

# Questionnaire

## Individual Income Tax Return

### For the year ended 31 March 2024

**Name**.....

**UPDATE DETAILS** (indicate any changes if applicable):

**Postal Address:** .....

**Physical Address:**.....

**Email Address:**.....

**Contact Number: Mobile** ..... **Other:**.....

**Date of Birth:** .....

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The following checklist contains details of the information required to prepare your income tax return.

#### 1. Residency

Have you been in New Zealand for the whole of the year (other than overseas holidays or short duration business trips)? **Yes/No**

If **no**, please contact us as soon as possible to discuss your residency status.

#### 2. First year

Is this the first year Baker Tilly Staples Rodway Auckland Limited is completing your return? **Yes/No**

If **yes**, please attach the following:

- Your 2023 return;
- Your 2023 return acknowledgement (issued by Inland Revenue);
- Any recent statements of account (issued by Inland Revenue);
- Details of any provisional tax or voluntary payments made to Inland Revenue in respect of the year ended 31 March 2024.

#### 3. Charitable donations tax credit (refer note 1)

Do you have donations to claim? **Yes/No**

If **yes**, please attach receipts.

#### 4. Salary and wage earners (refer note 2)

Did you derive salary and wage income during the year?

Yes/No

If **yes**, we will check your income sources against the details Inland Revenue holds.

To ensure this is correct, please provide names of the entities paying your salary/wage/director's fees during the year.

#### 5. Investment income (New Zealand sourced only) (refer note 3)

Did you receive New Zealand sourced investment income?

Yes/No

If **yes**, please complete the table below and attach copies of interest, dividend and PIE statements. If the information exceeds the space provided in the table, please attach a separate summary sheet.

Payer of Dividend/Interest	RWT	Imputation credits	Dividend withholding tax	Gross dividend/interest

#### 6. Overseas income (refer note 4)

Did you receive any overseas income?

Yes/No

If **yes**, please complete the table below and attach copies of statements for any dividends, interest or other income (such as salary and wages) received from overseas:

\* Please note the currency that the amounts are recorded in.

Country	Payer	Overseas tax paid*	Overseas income*

**7. Income from other sources, e.g. partnership, estate, trust (refer note 5)**

Did you receive income from other sources? Yes/No

If **yes**, please complete the table below and attach copies of any relevant documents.

Entity's name	IRD number	Tax credits	Income/(loss)

**8. Investments**

Please list all investments held at 31 March 2024. Please disregard this if you have previously provided these details.

Date of purchase (if available)	Investment	Country	# of shares/notes	Cost (if available)

Please also list any shares purchased or sold during the year:

.....  
 .....  
 .....

**9. Rental income (refer note 6)**

Did you receive income from a rental property? Yes/No

If **yes**, please complete the questions below.

If you have more than one rental property, please complete the questions below for each rental property.

Address of property: .....

Name of tenant: .....

Relationship of tenant to you: .....

Rental received: \$ .....

Total expenses: \$ .....

(Please provide details of the expenses.)

Was the property available for rental for the full year? Yes/No

If **no**, please advise the dates available for rent: .....

Was the property acquired on or after 27 March 2021? Yes/No

If **yes**, was the property a new build? Yes/No

Were any rental properties purchased or sold during the year? Yes/No

If **yes**, please provide documentation.

Are any of the above properties, commercial properties? Yes/No

Are you GST registered for the rental activity? Yes/No

If **yes**, please ensure that the rental income received, and total expenses detailed above are GST exclusive.

## 10. Shareholder employees

Were any shareholder salaries or director's fees received without tax deducted at source during the year? Yes/No

If **yes**, please complete the table below (attach a separate sheet if necessary):

Payer	IRD number	Income

## 11. Look through company (LTC)

Have you derived any income/tax credits or incurred any loss from an LTC during the year? Yes/No

If **yes**, please complete the table below and attach a copy of the LTC's tax return.

Company	Income/(loss)	Tax credits

**12. Deductible expenses**

Did you incur any of the following deductible expenses during the year?

- Premiums paid for loss of earnings (income protection) or sickness insurance. Yes/No
- Commission or collection fees on interest or dividend income. Yes/No
- Interest on money borrowed to buy shares or to invest. Yes/No
- Expenses incurred in earning income which has had withholding tax deducted. Yes/No

If **yes** to any of the above, please advise the amount paid and attach supporting documents.

**13. Student loans**

Do you have a student loan? Yes/No

If **yes**, we will link your loan account to our agency list with Inland Revenue to allow us to check the repayment calculation.

**14. Government and local body stock/mortgage bonds etc.**

During the year, have you held any government and local body stock, mortgage bonds or other securities? Yes/No

If **yes**, please complete the following table:

Description of security	Date of purchase	Cost	Date of disposal/maturity	Sale/maturity proceeds

**15. Options and rights to acquire shares under an employee share purchase or option scheme**

Did you acquire any shares or exercise any options or rights to acquire shares under an employee share purchase or option scheme during the year? Yes/No

If **yes**, please provide details:

.....

**16. Foreign companies/unit trusts**

During the year, have you held any shares or interests in foreign companies or unit trusts not included at question 8? **Yes/No**

**If yes**, please provide the following details:

Name of the company/unit trust: .....

Country of residence: .....

The number of shares/units you hold: .....

Total share capital/units with rights to vote/participate: .....

Number of shares held by New Zealand residents: .....

Are any of the other New Zealand residents related to you? .....

What non-residents hold shares/units? .....

% shareholding rights held by the company/unit trust in other entities: .....

Cost price of the interest (in currency of payment): .....

Date interest(s) obtained: .....

Proceeds of disposal (in currency of receipt): .....

Details of distributions during year: .....

**17. Foreign superannuation schemes**

During the year, have you held an interest in a foreign superannuation scheme? **Yes/No**

**If yes**, please provide details:

Name of superannuation scheme: .....

Balance date of scheme: .....

Country of residence: .....

**18. Lump sum withdrawals or transfers from foreign superannuation schemes**

Have you received a lump sum withdrawal from a foreign superannuation scheme or transferred from a foreign superannuation scheme to a New Zealand or Australian superannuation scheme during the year? **Yes/No**

**If yes**, please provide details and supporting documents:

Name of superannuation scheme: .....

Country of residence: .....

Date of withdrawal:.....

Withdrawal amount (NZD):.....

Date New Zealand residence began: .....

**19. Foreign trusts/overseas companies established to provide retirement benefits**

During the year, have you held an interest in a foreign trust/overseas company established to provide retirement benefits? **Yes/No**

**If yes**, please provide details:

Name of trust/company: .....

Balance date of trust/company: .....

Country of residence: .....

Number of shares/units in the company/trust: .....

What New Zealand residents hold shares/units in the company/trust: .....

Date interest obtained: .....

Cost price of acquisition of the interest in the company/trust: .....

Value of interest at the beginning of the income year: .....

Value of interest at 31 March 2024: .....

Details of distributions received during the year: .....

Date of disposal of interest: .....

Proceeds from disposal of interest: .....

**20. Foreign life insurance policies**

During the year, have you held any foreign life insurance policies? **Yes/No**

**If yes**, please provide details:

Name of insurance policy: .....

Type of policy: .....

Balance date of scheme: .....

Country where policy settled: .....

Annual premium: .....

Value of policy at the beginning of the income year: .....

Value of policy at 31 March 2024: .....

Date of disposal: .....

Surrender value at 31 March 2024: .....

**21. Income from the sale of land and/or buildings**

Have you personally acquired a property between 29 March 2018 and 26 March 2021? Yes/No

Have you personally acquired a property on or after 27 March 2021? Yes/No

If **yes**, is the property your main home? Yes/No

If **no**, please provide details:

- Sale & purchase agreement date: .....
- Settlement date: .....
- Registration of title date: .....
- Purchase price: .....

Do you still own the property at 31 March 2024? Yes/No

If **no**, please provide details:

- Sale & purchase agreement date: .....
- Settlement date: .....
- Registration of title date: .....
- Sale price: .....

**22. Other income**

Did you receive any income during the year that is NOT listed elsewhere? Yes/No

If **yes**, please provide details below:

Source	Amounts

**23. Foreign currency borrowings**

Have you taken out, repaid or maintained any foreign currency borrowings during the year? Yes/No

If **yes**, please provide details:

Amount borrowed & currency	Date borrowed	Date of repayment of principal	Interest payments & dates



**24. Foreign currency investments**

Have you had, or do you still have, any monetary investments in foreign currencies (i.e. bank accounts, bonds, government stock)? Yes/No

If yes, please provide details:

Type of investment & currency	Amount	Date acquired	Face value of investment	Interest paid	Interest received	Principal repaid	Proceeds of disposition

**25. Were you party to any of the following during the year?**

- A forward or future contract? Yes/No
- Arrangements where options are held over property? Yes/No
- Arrangements in respect of property where payment took place sometime after settlement? Yes/No

If yes, please provide details: .....

**26. Will**

Do you have a current and signed will? Yes/No

If yes, on what date was it last reviewed:  
.....

**27. How would you prefer to receive your completed income tax return?**

By post Yes/No

By email Yes/No

Preferred email address \_\_\_\_\_

**28. Bank account details**

Inland Revenue will pay any refund by direct credit to a nominated bank account. Please advise your bank account details to be disclosed to Inland Revenue, should a refund be due.

\_\_\_\_\_

Bank                                      Branch                                      Account Number                                      Suffix

## 29. Overseas income questionnaire IR995

Inland Revenue are active in areas where New Zealand taxpayers may have overseas assets. As an additional check to this questionnaire, please complete the IR995 questionnaire and submit this with your 2024 information to ensure that we have considered all possible income sources in the preparation of your return.

The form is **attached** to this questionnaire. Alternatively, the link to the form is below:

<https://www.ird.govt.nz/-/media/project/ir/home/documents/forms-and-guides/ir900---ir999/ir995/ir995-2016.pdf?modified=20200506232441&modified=20200506232441>

## 30. Authorisation to contact third parties

Please complete the attached authority to allow Baker Tilly Staples Rodway Auckland Limited to contact third parties where additional information may be required.

## Client Declaration

This is a true and complete record of all transactions for the year.

\_\_\_\_\_  
Client's Signature

\_\_\_\_\_  
Date

**Baker Tilly Staples Rodway Auckland Limited**  
**Client Authority to Access Third Party Information**

Pursuant to the Privacy Act 2020 I authorise Baker Tilly Staples Rodway Auckland Limited to obtain information required from third parties to complete the preparation of my personal income tax return.

\_\_\_\_\_  
Full Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date


## Overseas income questionnaire

Use this questionnaire to find out what types of overseas income your client has so you can advise them correctly about their tax obligations and responsibilities in New Zealand.

### Assets and liabilities

Migrants or returning New Zealanders may have a wide range of foreign financial interests they need to account for in New Zealand for tax purposes. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)*.

Did you have or do you have any of the following?	YES	NO
• an overseas current / cheque account	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas call account / money-market account	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas fixed-term deposit	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas credit / debit card	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas mortgage / loan	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas digital wallet (eg, Paypal, Google Wallet, Apple Pay)	<input type="checkbox"/>	<input type="checkbox"/>
• holdings in any digital currencies (eg, Bitcoin, Monero)	<input type="checkbox"/>	<input type="checkbox"/>
• overseas bonds / notes / other financial arrangements	<input type="checkbox"/>	<input type="checkbox"/>
• shares in a foreign company / units in a foreign unit trust or mutual fund	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign portfolio with a portfolio manager, bank, bare trustee or nominee	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign pension / provident / superannuation fund or an entitlement in a foreign pension	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign annuity	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign life insurance / assurance policy as a beneficiary or payee	<input type="checkbox"/>	<input type="checkbox"/>
• ownership / interest in an overseas property situated outside New Zealand	<input type="checkbox"/>	<input type="checkbox"/>
• holdings in precious metals / minerals, either physical or units (eg, gold, silver, platinum)	<input type="checkbox"/>	<input type="checkbox"/>

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### Overseas income

Migrants and returning New Zealanders with overseas income from overseas pensions, foreign business, services or employment, or a foreign trust or estate may need to include this income in their income tax return. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)*.

Did you receive or do you receive income from any of the following?	YES	NO
• overseas interest / dividends / royalties	<input type="checkbox"/>	<input type="checkbox"/>
• transfer / withdrawal of a lump sum from a superannuation fund or life insurance	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas pension / annuity	<input type="checkbox"/>	<input type="checkbox"/>
• overseas salary / wages / commissions	<input type="checkbox"/>	<input type="checkbox"/>
• overseas business income / self-employment income / consultancy or contract income	<input type="checkbox"/>	<input type="checkbox"/>
• overseas rental income	<input type="checkbox"/>	<input type="checkbox"/>
• a distribution from an overseas trust or similar entity (whether capital or income)	<input type="checkbox"/>	<input type="checkbox"/>
• a distribution from an overseas estate	<input type="checkbox"/>	<input type="checkbox"/>

### Entities

Migrants or returning New Zealanders may be required to disclose an interest in a foreign entity. Tax treatment for an interest in foreign entities will depend on the type of entity, tax residency and any international tax agreements. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)* or go to our website [www.ird.govt.nz](http://www.ird.govt.nz) (search keywords: investment income).

### Interest in an offshore entity

Did you have or do you have an interest in any offshore entity as a director, member, founder, trustee, protector, appointer, settlor or beneficiary (vested or discretionary)?

	YES	NO
• entities without separate legal personality eg, partnerships, joint ventures, trusts and estates	<input type="checkbox"/>	<input type="checkbox"/>
• entities with separate legal personality eg, foundations (Stiftung), establishments (Anstalt), incorporated estates, corporations, limited partnerships and companies.	<input type="checkbox"/>	<input type="checkbox"/>

Name: \_\_\_\_\_ IRD number: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Keep the completed questionnaire for your clients' records.

**RESET FORM**

### Find out more

Migrants and returning New Zealanders can have a wide range of overseas income and assets. For more information on the tax treatment of different income, assets and liabilities read our *Tax agents' guide for migrant and returning New Zealanders (IR1069)*, or go to the international section of our website [www.ird.govt.nz/international](http://www.ird.govt.nz/international)

## Notes to complete questionnaire for individuals for the year ended 31 March 2024

### 1. Charitable donations tax credits

The following requirements must be met in order to claim the donations tax credit. Include only donations (or part if applicable) which qualify for the tax credit.

- 1.1 You have a receipt.
- 1.2 The amount donated is \$5 or greater.
- 1.3 Payment date on the receipt is from 1 April 2023 to 31 March 2024. If later, keep the receipt(s) for next year's tax credit claim OR forward the receipts to Baker Tilly Staples Rodway Auckland Limited for safekeeping.
- 1.4 Donations to the following organisations are claimable if they meet the above criteria:
  - Donations to approved New Zealand religious organisations.
  - Donations to medical research schools and universities. This must be a donation and not payment of fees or student association fees. (The receipt should clearly show that it is a donation.)
  - Donations to state schools, school boards of trustees or parent teacher associations. (This must be a donation and not payment of school fees, unless these go to the school's general fund (see below)).  
**To qualify, the school must be a state-funded school (this includes integrated schools) or be approved as a charity for tax purposes.**
  - Payment of state school fees as long as these go to the school's general fund. You cannot claim fees for tuition or specific activities such as school trips.
  - Donations to approved charitable organisations.
  - Donations to approved overseas aid funds.

Where necessary Baker Tilly Staples Rodway Auckland Limited will obtain confirmation from Inland Revenue that the donation made is to an approved organisation.

### 2. Salary and wage earners

Please include the following types of income here:

- Salary or wages;
- Shareholder employee salary (where tax has been deducted at source);
- Family support payments from the Department of Work and Income;
- Student allowance (do not include student loans here);
- Any income-tested benefit (for example, community wage, transitional retirement, independent youth, domestic purposes, widow's, invalid's or emergency benefit);

- Accident compensation payments related to earnings;
- NZ Superannuation (both non income-tested and income-tested) or Veteran's pension; and
- Other pensions, annuities or superannuation (for example, any overseas social security pension), but do not include the following pensions or annuities:
  - "Non-taxable" pensions or annuities from either life insurance funds or superannuation schemes registered with the NZ Government Actuary (such as Government Superannuation); and
  - Tax-free pensions, such as war pensions (other than the Veteran's Pension).
- Withholding income (i.e. directors' fees)
- **Note:** Jury fees are exempt income - this means that they are **NOT** taxable

### 3. Investment income (NZ only)

#### *Did you receive any interest?*

- In cash;
- Credited or added to your account;
- Compounded and added to your investment;
- Paid by Inland Revenue;

If interest received for the year is \$50 or less, you may not receive a certificate or statement. However, you still need to show the gross interest and RWT deducted. You can get this detail from your bank statements.

Interest on a joint account is to be divided evenly among the holders of the account unless there is a special reason not to. If this is the case, please explain the basis of the division.

#### *Did you receive any dividends?*

If you received shares from a taxable bonus issue or a non-cash dividend, include the amount of the dividend you would have received if you hadn't received the shares instead (this is shown on the dividend statement).

Please include any dividends from gas/power companies. It should be noted that dividends which are a distribution of the trust's capital are tax free.

### 4. Overseas income

Income from overseas should be listed according to the income type and country it originated from. Please itemise income received in the spaces provided.

## 5. Income from other sources, e.g. partnership, estate, trust

Please exclude the following sources of income in this section:

- NZ interest and any RWT deducted (include this in the investment income (NZ only) section)
- NZ dividends and any RWT deducted and/or credits attached (include this in the investment income (NZ only) section)
- Overseas income and overseas tax paid (include this in the overseas income section)
- Rental income (include in the rental income section)

Please provide workings of how your portion of the partnership income/(loss) was calculated.

## 6. Rental income

If a property was purchased during the year, please attach a copy of the sale and purchase agreement and a breakdown of the purchase price between building, chattels (individually) and land.

If you began letting a property during this income year, which was purchased in an earlier year, please provide similar cost details, together with details and costs of any improvements since purchase (i.e. copies of invoices).

If a property was sold during the year please provide a copy of the sale and purchase agreement, settlement statement and a breakdown of the sale price between building, chattels (individually) and land.

Where there is a change in the use of the property, e.g. a rental property is no longer rented, family move in or the owners move back in, then a deemed disposal occurs on the first day of the next income year. A market value of the building, chattels and land needs to be obtained on the date of the first day of the next income year.

If rental income is joint, please provide details of how your portion of the rental income was calculated.

Please calculate the portion of taxable and non-taxable income if the rental property has been used for private use. Please attach the calculations.