

Name: _____

2025 Annual Trust Questionnaire

Information required for financial statements and tax returns.

Please ensure this form is completed in full. If any section is not applicable, please cross the N/A box.

| | | | |
|--|---------------|-----------------------------|---------------------------------------|
| 1 Changes to the terms of the trust | | | |
| Have any changes been made, or are any changes planned, to the trust deed pursuant to the Trusts Act 2019 or any other reason? | | YES | N/A |
| If 'yes', please provide us with detail of those changes or intended changes, including with respect to: | | Enclosed | N/A |
| - winding up of the trust; | | | |
| - setting up of any new trust(s); | | | |
| - changes to trustees or beneficiaries; and | | | |
| - any other material changes. | | | |
| - amendments to the trust deed | | | |
| 2 Inland Revenue Trust Disclosures | | | |
| Please provide the following: | | Enclosed | N/A |
| - Financial statements (ignore if we are preparing them) | | | |
| - A list of all the settlors of the trust (ignore if we already have this information) | | | |
| - Details for any settlements made on the trust during the income year | | | |
| - Details of all distributions made during the income year (if any) and the beneficiaries that received them | | | |
| - Details of any person who has powers to appoint or remove trustees and beneficiaries, or amend the trust deed. | | | |
| 3 Trustees | | | |
| Have any existing Trustees resigned or additional Trustees been appointed? | | YES | N/A |
| If "yes," please provide copies of the minutes, resolutions and/or deeds. | | Enclosed | |
| 4 Beneficiaries | | | |
| For Trust disclosure purposes, please provide details of all beneficiaries: | | | |
| Name | Date of Birth | Country of Tax Residency | IRD # or Tax Identification Number |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| Are you intending to add Beneficiaries to the Trust? | | YES | N/A |
| If "yes" please provide details: | | | |
| Name | Date of Birth | Country of Tax Residency | IRD # or Tax Identification Number |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

5 Minor Beneficiaries

Do you have any Beneficiaries under the age of 16 years or who have turned 16 during the financial year?

YES**N/A**

If "yes," please complete the following details of Beneficiaries under the age of 16 years.

Name

Date of Birth

6 Residence of Settlers

Have all the settlers of the Trust resided in New Zealand during the financial year?

YES**N/A**

If some settlers have resided outside New Zealand, during the financial year, please complete the following:

Settlor

Resided in New Zealand

Resided outside of New Zealand

Do any settlers, that were residing in New Zealand at the end of the financial year, intend to leave New Zealand, to reside overseas, during the next financial year?

YES**N/A****7 Gifting, settlements or debt forgiveness**

Have any gifts or settlements been made during the financial year, and/or is there any intention to make any in the following period?

YES**N/A**

If "yes," please provide copies of the gift deeds and statements and/or related documents.

Enclosed

Have any debts owed by the trust been forgiven during the financial year, and/or is there any intention for such debts to be forgiven in the following period?

YES**N/A**

If "yes," please provide copies of the gift deeds and statements and/or related documents.

Enclosed

Has any person provided anything to the Trust for less than market value during the financial year?

Enclosed

If "yes," please provide details and documents of what was provided for less than market value.

8 Other Minutes / Resolutions / Deeds

Have any other minutes / resolutions / deeds taken place during the financial year?

YES**N/A**

If "yes," please provide copies

Enclosed**9 Cryptocurrency**

Do you own any cryptocurrency assets?

YES**N/A**

If yes, please provide detail of the transactions you have made, including purchases, sales for fiat currency and transfers between cryptocurrencies.

10 Income - Income or Losses from Sale of Shares, Land and Buildings and Other Assets

Have you disposed of any shares, land and buildings or other investments during the financial year?

YES

NO

Please provide the following:

- Type of investment
- Income / (losses) received
- Purchase date and price (amount paid)
- Sale date and price (amount received)

Enclosed

N/A

In certain circumstances the sale of assets, such as land (including buildings) or shares, may be assessable, including where the taxpayer trades in the asset and/or where the asset is purchased with an intention of resale.

Land and Buildings

If you sell a residential property on or after 1 July 2024, the brightline test will apply if your brightline end date is within two years of your brightline start date. For land sold before 1 July 2024, but on or after 27 March 2021, the brightline test can apply if the property is sold within a ten year period. A five year Brightline period may apply (rather than ten years) if the requirements for a 'new build' are satisfied.

There are some exclusions that can apply to the Brightline test, such as the 'main home' exclusion and the exclusion for inherited property. There are other income tax rules, in addition to the Brightline test, that can result in profits from the sale of land and buildings being assessable.

11 Mixed Use Assets

Did you have any of the following assets which is used both privately and for income earning use, and is also unused for 62 days or more during the financial year?

- A property (such as a holiday home)
- A ship, boat, or similar craft
- An aircraft

YES

N/A

Please note "private use" of an asset is by you, your family or associated people. It can also include use (by any other person) who is charged or pays you less than 80% of market rate.

If you have any of the above please advise and provide:

- The number of days the asset was used to derive income
- The number of days the asset was used for private purposes
- The number of days it was unused
- Total income received (including from income earning days and "private" days)
- Expenses relating to the asset for the year (e.g. rates, power, insurance, fuel etc)

days

days

days

\$

\$

12 Borrowings

Has the Trust borrowed any amounts during the financial year?

YES

N/A

If "yes," please provide copies of the documents, minutes/resolutions and complete the following:

| Type of Borrowing | Drawdown Date | Drawdown Amount | Repayment Date | Repayment Amount |
|-------------------|---------------|-----------------|----------------|------------------|
| | | \$ | | \$ |
| | | \$ | | \$ |
| | | \$ | | \$ |
| | | \$ | | \$ |

13 Income - Overseas

Did you have **ANY** money in an overseas bank account or **ANY** other investment overseas, including life insurance policies, shares and bonds?

YES

N/A

Please provide the following details for all overseas bank accounts and investments, even if they do not pay dividends, including:

Enclosed

- Name of Bank or Investment Company and country of residence (if known)
- Date of purchase, sale and/or investment
- Original cost prices of shares or units (if known)
- Number of shares held and market value at the beginning and end of the financial year
- Please supply a copy of all documents regarding investments

14 Earthquake

For Earthquake related EQC and/or Insurance pay-outs received during the financial year please attach supporting schedules received and complete as follows:

YES

N/A

Date Received

Details

Amount

§

§

Has your insurer accepted and qualified your material damage / rental interruption insurance claim during the financial year?

YES

N/A

If "yes," please provide the amount determined, when agreement was reached with your insurer and details of what the claim relates to

Details

Material Damage

Business interruption

\$

§

15 Contact Information

Trustee Name

Email Address

Phone Number

16 Notes

If you require assistance to complete this Questionnaire please call us on (03) 343 0599.