



Ross Pauling & Partners Limited

Personal Taxation Questionnaire For the year ended 31 March 2016

Client name

Telephone

Mobile

Email

Date prepared

Signature

The following records and information will be required to accurately complete your tax return. Please complete the questionnaire and return it to us with your records and of any changes to residential/ postal address or telephone numbers. **Please ensure to sign Attachment 2.**

Please do not hesitate to call us on (09) 414 2346 should you require assistance.

	\$ AMOUNTS	RECORDS OR SCHEDULES ATTACHED
1. Personal Tax Summary / Summary of Earnings		
As your tax agent we obtain your Summary of Earnings details via our access to IRD records. However if you wish that we check your records of earnings with those shown by IRD please attach a summary.		Yes/No/NA
2. Required Disclosure of Interest in a Foreign Company, Unit Trust, Superannuation Scheme or Life Policy		
If you hold rights or an interest/shares in any of the above foreign entities at any time during the year the following information is required.		Yes/No/NA
Name of foreign company or fund and country of residence:	-----	
Nature of interest held (eg shares, units, superannuation, insurance):	-----	
Date interest acquired and interests held by relatives or associated persons:	-----	

3. Family Assistance / Changes		Yes/No/NA
If you or you partner started or stopped receiving family assistance during the year for any children, please advise:		
a) Name of child, date of birth:	-----	
b) Date family assistance began / ceased:	-----	
c) Reason (eg left school, child born, etc):	-----	
d) Please attach your IR541		
4. Dividends from New Zealand companies, excluding Portfolio Investment Entity Income (PIE income)		
Please provide all dividend advice notices (including shares in lieu and bonus issues). These detail resident withholding tax deductions and imputation credits.		Yes/No/NA
Please confirm that you did not undertake a taxable activity of share trading, in which case capital gains less capital losses would be taxable or deductible.		
5. Shares held in overseas companies		
If you held, purchased or sold shares in overseas companies during the year please provide documentation and full details of the transactions.		Yes/No/NA
6. Income from Portfolio Investment Entities (PIE)		
Individual investors who have correctly advised a prescribed investor rate ("PIR") tax rate do not include PIE income in their tax returns.		Yes/No/NA
Please provide details and documentation relating to any PIE income.		
7. Interest from New Zealand banks and financial institutions on deposit and savings accounts		
Please provide details of gross interest received and resident withholding tax deducted. Please also attach interest certificates provided by financial institutions that summarise the interest and withholding tax details.		Yes/No/NA
Interest received from:	Gross	RWT

8. Interest from overseas banks and financial institutions on deposit and savings accounts

Please provide details of gross interest and withholding tax deducted

Yes/No/NA

Interest received from:**Country****Gross
(state
currency)****Withholding
tax (state
currency)****9. Interest from bonds, debentures and securities**Please provide copies of purchase documentation, which shows details of cost, face value, interest rate, maturity date and country.
We also need details of all interest received

Yes/No/NA

Please list the securities for which details are attached

10. Rental Income

If you have a rental property, please provide the details required per Attachment 1.

Yes/No/NA

11. Other Income

Any other income, eg royalties, shares of partnership/trust/estate income, employee share options, overseas income, income from share or property dealing, business or self-employed income (please attach details).

If you are in any doubt as to whether transactions constitute taxable income please contact us.

Yes/No/NA

12. Deductible Expenses

Please attach details of expenses incurred in earning income (eg commissions, loss of income insurance, interest on loans used to acquire investments, etc).

Yes/No/NA

13. Income or Loss From Look Through Companies (LTC's)

Please complete if shares are held in any LTC's and, if available, attach the company/(ies) advice of the loss.

Yes/No/NA

**Company
Profit or (loss)****14. Donations**Either ensure you complete the form if sent directly to you by Inland Revenue or provide details for us to complete the form on your behalf.
We are required by Inland Revenue to sight receipts for the donations.

Yes/No/NA

Attachment 1 for the year ended 31 March 2016

Rental Schedule

If you have a rental property, please provide the information below **for each property**.

The information can be summarised by you in advance, or you may supply original supporting documents such as cheque butts, bank statements, cashbooks etc.

- ✓ Total rental income (list separately any outstanding rent due to you)
- ✓ Period (dates) available for rental
- ✓ All expenses during the year, for example;
- ✓ Accounting fees paid
- ✓ Agents commissions
- ✓ Bank charges
- ✓ Body corporate fees
- ✓ Electricity
- ✓ Insurances
- ✓ Legal fees (attach copies of legal fee invoices)
- ✓ Management fees
- ✓ Rates and water rates
- ✓ Repairs and maintenance (attach invoices for any items over \$200)
- ✓ Security
- ✓ Telephone

Please attach mortgage/loan statements, sufficient for us to analyse:

- ✓ Mortgage repayments during year
- ✓ Total interest paid
- ✓ Lump sum increases and decreases in borrowing
- ✓ Balance at year end

Please attach a schedule of any capital items purchased during the year (eg new carpets, appliances)

If you have purchased or sold a property during the year, please provide copies of the settlement statements recording the purchase or sale.

Attachment 2

Terms of Engagement

Client:

Firm: Ross Pauling & Partners Limited (“the Firm”)

This document is to confirm the Firm’s understanding of the terms of our engagement and the nature and extent of the services we will provide. Unless otherwise agreed between us in writing this letter records the entire agreement between us in relation to the Firm’s engagement. The terms recorded in this letter will remain in force until varied by the Firm in writing to you, or until cancelled by either of us by notice in writing to the other.

The arrangements outlined herein will continue in effect from year to year unless varied in writing.

The Client accepts the responsibility for ensuring that all relevant records and information are at the offices of the Firm or as otherwise agreed in reasonable and sufficient time for processing to be completed by the Firm before any statutory or other deadline.

Where the services of an external consultant are required, involving the disclosure of confidential client information, the Firm will obtain the Client’s prior consent.

The Client accepts that the Firm shall have the right to exercise a possessory lien over any records in their possession relating to any outstanding fee.

The Client accepts that the following disclaimer by the Firm forms part of the taxation return and supporting schedules and is to remain attached to all copies of the taxation return and supporting schedules distributed to third parties:

“The Firm has compiled the taxation return and supporting schedules in accordance with *SSE-2 Compilation of Financial Information* of the New Zealand Institute of Chartered Accountants based on information provided to us which has not been subject to an audit or review. Accordingly neither the Firm nor any of its employees accept any responsibility for the reliability, accuracy or completeness of the compiled information nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on the compiled financial information.

It is not intended that the engagement of the Firm for the compilation of taxation returns and supporting schedules relied upon to prevent or detect fraud or error.

The Firm may provide general business and/or tax advisory services to the Client as required.

The Firm will not audit, review, or carry out any other checks on the accuracy or completeness of the information the Client provides.

By signing this Terms of Engagement the Client authorises the Firm to act as its tax agent with the Inland Revenue Department for all tax and future tax types and associated entities. As tax agent the Firm will have access to all relevant tax records at the Inland Revenue Department. Under the Firm’s tax agency the Client will receive an extension of time’ for filing tax returns, provided that tax returns have been filed on time in prior years.

The conduct of this engagement is in accordance with the professional standards, Rules, and Code of Ethics of the New Zealand Institute of Chartered Accountants. Information obtained in the course of this engagement is subject to confidentiality requirements in addition to the Firm’s obligations under the Privacy Act 1993. The Firm will not disclose that information to other parties without the Client’s express consent, except as required by law or professional obligations.

The Firm will not be responsible or liable if information needed to carry out its tasks properly is withheld or concealed or wrongly represented to it.

The Firm will base its fees on the time spent on business matters for the Client and the value of the services provided. In determining a fee it will take into account of the skill and knowledge required for the type of professional service involved.

Fees are due for payment on the 20th day of the month following the month in which they are invoiced.

The Firm will store the records that it holds on the Client’s behalf for a period of seven years after the appropriate balance date. At the end of that period the Firm will destroy the documents using a secure document destruction service unless the Client requests that the documents be returned.

The Client authorises the Firm to seek information it requires for the performance of its assignments from the Client’s solicitors, bankers and finance companies.

The Firm reserves the right to remove the name of the Client from its Inland Revenue Department Agency List if it fails to provide the information required to enable the completion of its tax returns by due date.

Client signature

Dated **day of**