

ANNUAL CLIENT QUESTIONNAIRE - Individual

Name:

IRD number: Year End:

Phone Number:

E-Mail Address: Date of birth:

INSTRUCTIONS:

Please tick all sections either **YES** or **NO**. If you are unsure tick the box marked **?** and we can contact you to discuss further. Where you tick **YES** please provide all **relevant documents**. Please note we welcome and encourage you to email all appropriate information to us at jobrecepting@gra.co.nz

The IRD no longer issues refund cheques. If you are expecting a refund for this entity, please confirm the bank account details you would like it deposited into:

Name of account:

Account number

When you have completed the Questionnaire please sign and date the last page.

If you are self-employed or own Rental Property personally, please complete the General Questionnaire as well.

If your contact details have changed in the last 12 months, please tick if applicable and provide details

1. Income <i>(Please provide copies of relevant documents)</i>	YES	NO	?
Salary / Wages <i>(we can obtain these details from IRD on your behalf)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Interest <i>(You must provide RWT certificates or other supporting docs relating to savings accounts, term deposits etc)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crypto Currency trading	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COVID Income <i>(Received a Wage Subsidy or Resurgence Payment during the applicable financial year)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dividends <i>(You must provide dividend statements to support any dividends)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income earned from overseas sources <i>and/or you have an overseas pension (NZ entities are taxed on worldwide income regardless of whether they bring it back to NZ or not)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Please provide details			
2. Expenses <i>(Please provide copies of relevant documents)</i>	YES	NO	?
	✓ PLEASE TICK ONE		
Income Protection Insurance <i>(please provide copy of policy and/including confirmation of premiums)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment Expenses <i>(expenses incurred as a result of personal investment activity but not captured elsewhere e.g. business mentors, share monitoring etc)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Other Income <i>(Please provide copies of relevant documents)</i>	YES	NO	?
	✓ PLEASE TICK ONE		
Partnerships	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trusts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shareholder salaries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LTC Profits/Losses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other <i>(please provide details)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Donations rebate	YES	NO	?
	✓ PLEASE TICK ONE		
Please provide copies of receipts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. Student loan

YES NO ?

✓ PLEASE TICK ONE

Do you have a student loan?

6. Working for Families

YES NO ?

✓ PLEASE TICK ONE

Would you like us to estimate your Working for Families Tax Credits?

To calculate your entitlement to Working for Families please answer the following:

Have you received Working for Families payments during the year?

Please state how many hours per week worked on average: (You) (Spouse)

Numbers of weeks worked: (You) (Spouse)

Spouse name: Date of birth: IRD no:

Child name: Date of birth: IRD no:

Child name: Date of birth: IRD no:

Child name: Date of birth: IRD no:

Child name: Date of birth: IRD no:

Child name: Date of birth: IRD no:

Have any children come into your care? Have you received paid parental leave?
Please provide details:

.....
.....

Have any children left your care? Please provide details

.....
.....

Do you pay or receive any child support payments?

7. Other

Is there any other information you think we should know when preparing your tax return?
If so, please comment:

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

8. DECLARATION

- (a) I confirm that I have provided you with all the relevant information for the preparation of my Financial Statements and tax returns. I hereby instruct you to prepare any Financial Statements and tax returns on a special purpose-reporting basis to comply with the requirements of the Income Tax Act. I understand that the Financial Statements should not be relied on for any other purpose and as a result may not comply with Generally Accepted Accounting Principles.
- (b) I accept responsibility for the accuracy and completeness of the information supplied above. You are not to complete an Audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information and therefore you are unable to provide any assurance of my Financial Statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for any losses, claims, and demands by any third party.
- (c) I also accept responsibility for all other records and information supplied to you other than those listed below. I accept accountability for any failure by me to supply all relevant records and information to you for the preparation of the Financial Statements. I understand that the onus for tax liability ultimately rests with me and that I should be accountable for meeting my tax liabilities.
- (d) You are authorised to contact banks and/or relevant parties to obtain missing information. Naturally, I will reimburse your firm for any incidental cost in doing so.
- (e) I authorise GRA to act on behalf of the entity covered by this engagement letter for all tax types (except Child Support) until further notice. Authority is given to obtain information from the IRD about all tax types (except child support). This includes obtaining information through all IRD media and communication channels.
- (f) 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 ACC Online Services. 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.
- (g) The IRD has advised that all future refunds they issue must be direct credited to a bank account as they are abolishing cheques. Mistakes by the IRD are relatively common and the new policy removes our ability to check the amount refunded is correct before you receive it. You must therefore let us know immediately if you receive a refund from the IRD that is unexpected or different to what we have indicated to you so that we can identify the reasons and any actions that might be required. Any failure or delay in communicating to us any such errors or variances could result in increased tax, interest and penalties owed to the IRD even if the IRD made the original error. If you are at all unsure, please advise and we will clarify for you.
- (h) I acknowledge your invoice is due for payment on the 20th of the month following invoice date unless prior arrangements have been agreed upon beforehand. I understand interest may be charged on overdue accounts.
- (i) Please note some fees for services from GRA previously quoted have had an inflationary increase from 1 April 2018. We have deliberately excluded non-GST registered entities to avoid those entities with residential rentals. From 1 April 2019 we will automatically increase fees by 3% every year to cover inflation and other cost increases. Signing this questionnaire indicates acknowledgement and acceptance of this adjustment.
- (j) IRD now requires further disclosure from the 2022 financial year for most trust entities. If GRA already prepares financial statements for your trust, we will attempt to obtain the additional information and absorb the additional cost where possible and appropriate or else communicate to you if we need to increase the current fee. If we are not currently preparing financial statements for your trust as you have not previously wanted or required this, then we will be required to prepare these financial statements from the 2022 financial year but we will do only the bare minimum to meet the IRD requirements and we will do so at a discounted price.
- (k) I have read and agree to the Standard Engagement Terms for the Provision of Services by Gilligan Rowe & Associates LP as available on your website. I also acknowledge that these terms may change from time to time (at least 6 monthly) and I will let you know should I disagree with any condition of service. If I don't contact you, you may assume that I agree with your terms.
- (l) The person or persons signing below acknowledge that they sign in both a personal capacity and as an agent of the company and/or Trust as if we were the principal debtor, and jointly and severally with the company/trust.
- (m) **GILLIGAN ROWE & ASSOCIATES LP hereby gives notice to the client that on 1 April 2011 changed its trading entity to a Limited Partnership (LP), such entity having the same management and effective ownership as Gilligan Rowe & Associates Limited.**

In signing this annual client questionnaire, the client agrees that any reference in any document hereafter to Gilligan Rowe & Associates Limited shall mean Gilligan Rowe & Associates LP and the client agrees to and acknowledges the assignment of all contracts, agreements and obligations between the client and Gilligan Rowe & Associates Limited to the Limited Partnership known as Gilligan Rowe & Associates LP from 1 April 2011.

Name: *NOTE: Electronic signing of this document shall constitute agreement to the terms as it would if it were physically signed.*

Signed: Date:

Your time and effort in completing this form is much appreciated by the team at GRA.