

## ECOVIS KGA LIMITED

### 2022 Financial Statements Individual Questionnaire

Ensure this questionnaire is completed and included with your records that are sent to us.

If you are operating a business, please complete the business questionnaire

**Please complete a separate questionnaire for each individual.**

Client Name			
IRD Number		Balance Date	

To: ECOVIS KGA Limited

#### Terms of Engagement

I hereby instruct you to prepare my taxation returns for the 2022 year. I undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information.

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.

You are to represent me as my tax agent.

I accept that all advice given to me is based on applicable tax legislation at the current time. If for any reason the law changes after completion of reports, ECOVIS KGA Limited will in no way be held responsible.

I will only accept tax advice given by a director and principal of the firm in writing.

#### ACC

I authorise ECOVIS KGA Limited to act as my agent for ACC levy purposes for all associated entities. This authorisation allows ECOVIS KGA Limited to query and change information on my ACC levy account(s) through ACC staff and through ACC Online Services.

Tick if you do not wish to authorise ECOVIS KGA Limited to act as your agent for ACC levy purposes.

I/We understand that your fees are based on the time it takes to do the work and the qualifications, experience and expertise of the people involved. I/We accept that all accounts are due for payment on the 20<sup>th</sup> of the month following invoice date and also that you have the right to charge interest on overdue accounts at the rate of 1.5% per month. The charging of such interest will be at the discretion of ECOVIS KGA Limited. I/We accept that any collection costs incurred by ECOVIS KGA Limited will be fully recoverable from me/us.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Name \_\_\_\_\_

## Appendix 1

### 1. Our responsibilities:

- 1.1. We will use our professional skills to undertake the work you require of us. This work will be performed in accordance with Service Engagement Standard No.2 Compilation of Financial Information issued Chartered Accountants Australia and New Zealand (CAANZ).
- 1.2. Where generally accepted accounting practice reporting does not apply, financial statements will be prepared in accordance with the applicable legislation. For most "non-large" companies and partnerships, together with trusts, sole traders and other entities (excluding registered charities) where the format of financial statements is not dictated by legislation, we will prepare special purpose annual financial statements according to the principles contained in the Tax Administration (Financial Statements) Order 2014. Periodic accounts for management purposes are not governed by legislation and will be prepared on the basis requested by management.
- 1.3. The general basis of accounting used to compile the financial statements will be described in the notes to the financial statements together with any significant departures from that basis. Significant departures will also be referred to in our compilation report (see 1.7 below).
- 1.4. We will inform you of any suspicions of omissions or irregularities that come to our notice through the course of our engagement but this is not our primary function or responsibility.
- 1.5. We will provide a compilation report on all annual financial statements that include a balance sheet. An example of a typical report can be provided to you on request.
- 1.6. We retain legal ownership of working papers prepared by us.
- 1.7. We will not conduct an audit, review or any other independent verification work.
- 1.8. Consequently, we will not express any kind of opinion on the accuracy of the material we compile or its suitability for any purpose.
- 1.9. We will not necessarily establish or maintain independence. It is not a professional requirement to be independent before carrying out compilation work of this nature. However, any other relationship will be described in our compilation report.
- 1.10. We will not accept liability in negligence or for any other reason to anyone but you and your enterprises listed at the head of the main letter. A disclaimer to this effect will be included in our compilation report.
- 1.11. We will explain or redraft any element of these terms to ensure that you understand them and think they are reasonable.

### 2. Your responsibilities

- 2.1. You remain responsible for the reliability, accuracy and completeness of the financial information compiled, including tax returns. You will delegate certain tasks to us from time to time and those will be tabled separately. We are responsible for carrying out those tasks in a professional manner. You cannot abrogate the ultimate responsibility for ensuring that the financial information is compiled properly.
- 2.2. You will inform us if the information we compile is intended to be disclosed to any person or body and how they are expected to use it. This does not apply to the Inland Revenue Department.
- 2.3. You confirm that we have authority to communicate with and obtain information from any third party if the information sought is relevant to our work.
- 2.4. You agree that CAANZ may have access to the records and information we hold that support our working papers. This is an essential part of CAANZ's quality assurance function. The likelihood that any particular engagement is selected is very small. All CAANZ employees and contractors are required to maintain the strictest confidentiality.
- 2.5. You will advise us if any of these terms are unclear / not what you deem to be reasonable and we will explain or redraft to ensure you are satisfied. See 1.12 above.

Information Required	✓	Comment
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<b>Residency</b>	
Have you ever lived outside of New Zealand?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, how long have you lived outside New Zealand? _____	
When did you arrive in New Zealand and become a resident? _____	
If you believe you are not a New Zealand resident for tax purposes, please explain why: _____ _____	
<i>Transitional resident rules may apply in your favour if you have arrived here after 31 March 2006. Investments in life insurance policies, superannuation schemes, accrued superannuation entitlements, annuities and pensions can be subject to tax but may be exempt. You will need to give us details if you have any of these.</i>	

<b>Wages / National Superannuation / Benefits</b>		
Please provide us with the earning certificate/details of any organisations you have received the following from:		
<ul style="list-style-type: none"> <li>• Wages</li> <li>• ACC Payments</li> <li>• National Superannuation</li> <li>• Any other benefits</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
In most cases IRD will have sent us these details directly, however we do need to check all details have been included.		

<b>Student Loan</b>		
Do you have a student loan?		
If so, please provide your latest statement from IRD	<input type="checkbox"/>	

<b>Interest and Dividends (New Zealand)</b>		
Please supply all advice slips:		
<ul style="list-style-type: none"> <li>• Interest received – RWT Certificates</li> <li>• Dividend Statements – Dividend advice slips, including bonus shares</li> <li>• Bonus Shares – if any dividends are taken as bonus shares, also include these advice slips</li> <li>• PIE investment statements showing PIR rate</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

<b>Other Income</b>		
Please provide details of income received from:		
<ul style="list-style-type: none"> <li>• Partnerships</li> <li>• Property dealing</li> <li>• Share market dealing</li> <li>• Income distributions from an estate</li> <li>• Income distributed from a trust</li> <li>• Royalty income</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Any other income received not referred to above. <input type="checkbox"/>		

<b>Other Income – Look Through Company</b>		
Please provide details if you have been allocated a share of a profit / loss other than from an LTC company that we are aware of, please provide details.	<input type="checkbox"/>	

<b>Other Income – Income Insurance</b>		
Please provide details of premiums and claims for Income Replacement or Protection Insurance Policy	<input type="checkbox"/>	

<b>Other Income – Financial Arrangements</b>		
Provide full details of all financial arrangements entered into, e.g. forward exchange contracts, dealings on futures markets, commercial bills, capital notes, government stock and corporate or local body bonds.	<input type="checkbox"/>	

<b>Other Income - Expenses</b>		
Provide details of all costs incurred to derive the above income, e.g. income protection insurance, ACC levies, interest paid, etc.	<input type="checkbox"/>	

<b>Interest, Royalties &amp; Dividend Payments to Non-Resident Entities</b>		
Have you paid interest, royalties or dividends to non-residents including foreign banks?	<input type="checkbox"/>	
If yes, please provide details of payments made		

<b>Donations</b>		
Do you want us to complete your rebate form?		<input type="checkbox"/> Yes
If so, please provide receipts.		<input type="checkbox"/> No

<b>Cryptoassets</b>		
Have you received or traded in cryptoassets during the income year?	<input type="checkbox"/>	
If so, please advise provide the following information:		
<ul style="list-style-type: none"> <li>• The type of cryptoasset</li> <li>• For each transaction provide the date, type of transaction (i.e. received or disposed of), number of units, value in NZD</li> <li>• Total units of each cryptoasset held at the beginning and end of the year</li> <li>• Exchange records and bank statements</li> <li>• Wallet addresses.</li> </ul>		

<b>Overseas Income and / or Assets and Liabilities</b>		
New Zealand residents are liable for tax on all world-wide income.		
<u>Overseas income</u>		
Did you or have you received any of the following overseas income:		
• Interest / dividends / royalties	<input type="checkbox"/>	
• Pension / annuity / life insurance policy	<input type="checkbox"/>	
• Overseas salary / wages / commission	<input type="checkbox"/>	
• Business income / consulting / contract / self-employment income	<input type="checkbox"/>	
• Rental income	<input type="checkbox"/>	
• Distribution from overseas trust or estate	<input type="checkbox"/>	
Please provide full details and where applicable, your investments advisor's reports. This information is required so we can calculate, if any, income needs to be declared under the FIF (Foreign Investment Fund) rules.		



**Working for Families Tax Credits and Parental Tax Credit**

If you have received Working for Families Tax Credits, please complete the Working for Families Questionnaire.

**Home Office Expenses**

Is part of your home set aside principally for use as an office/workshop/storage area?

 Yes

If yes, please provide the following details:

 No

Business

\_\_\_\_\_ M<sup>2</sup>

Total

\_\_\_\_\_ M<sup>2</sup>

Power & Gas

\_\_\_\_\_ \$

Insurance (Building & Contents)

\_\_\_\_\_ \$

Interest (House Mortgage)

\_\_\_\_\_ \$

Rates

\_\_\_\_\_ \$

Rent Paid

\_\_\_\_\_ \$

Repairs & Maintenance

\_\_\_\_\_ \$

Other

\_\_\_\_\_ \$

**Total**

\_\_\_\_\_ \$

**Thank you for completing this questionnaire  
Please don't forget to sign the front page**