

## ANNUAL QUESTIONNAIRE

## 31 MARCH 2024

### Trust

**CLIENT NAME:**

**Contact Person:**

**Email Address:**

**Phone Number:**

**Address:**

I instruct you to prepare the Trust Financial Statements and Income Tax return for the year ended 31 March 2024.

I undertake to provide all information necessary to carry out this service and am responsible for the completeness and accuracy of this information.

You are authorised to communicate with the Trust solicitors, bankers, finance institutions and all government departments to obtain any information required for this service.

Signed: ..... Date: .....

**Please complete the checklist below, this will determine which parts of the questionnaire you need to answer.**

If we also prepare your personal tax return, please complete the 'Individual Questionnaire' too.

	Yes	No	If 'yes' complete
1. General Trust information (in all cases, please complete this section)			1
2. What accounting system did you use this financial year?			
• Xero / Banklink / MYOB / other			2
• A manual system or no system (e.g. Cashbook / Bank statements)			2.1
• Transactions were processed by Helen McEwan Accounting during the year			No action required
3. Did you have investments in a managed portfolio?			3
4. Did you receive any NZ or Interest Income? *			4
5. Did you receive any PIE Income? *			5
6. Did you receive any overseas income? *			6
7. Did you hold any cryptocurrency (e.g. bitcoin) during the financial year?			7
8. Do you own residential rental property?			8
9. Did the Trust purchase or dispose of any fixed assets during the year?			9
10. Did the Trust buy or sell any property or investments during the year?			10
11. Did the Trust have a property which is used both privately and for income earning use?			11
12. General information (in all cases, please complete this section)			12

\*Outside of a Managed Investment Portfolio

1	General Trust Information	Enclosed	N/A
	<p>Please provide the following records (if any):</p> <ul style="list-style-type: none"> <li>• A copy of any deeds for a change in Trustee during the year and the contact details for the new Trustee.</li> <li>• A copy of any deeds for a change in beneficiary during the year and the date of birth, address and IRD number for any new beneficiaries.</li> <li>• Copy of trust deed (if new).</li> <li>• Copies of any deeds of acknowledgement of debt executed in the financial year.</li> <li>• Copies of any deeds of forgiveness of debt executed in the financial year.</li> </ul>		
2	Accounting Software	Enclosed	N/A
	<p>What software are you using?                      Software:</p> <p>Please provide the following:</p> <ul style="list-style-type: none"> <li>• Copy of bank statement and loan statement showing the closing balance as at 31 March 2024.</li> <li>• Copies of the following reports printed from your software if you aren't on xero: <ul style="list-style-type: none"> <li>• Detailed General Ledger for the year</li> <li>• Trial Balance as at balance date</li> <li>• Bank Reconciliations as at balance date</li> </ul> </li> </ul>		
2.1	Manual System or no System	Enclosed	N/A
	<p>Please provide the following records:</p> <ul style="list-style-type: none"> <li>• Your cashbook (if one is kept)</li> <li>• Bank statements for the full year (transactions clearly narrated)</li> </ul>		
3	Managed Investment Portfolio	Enclosed	N/A
	<ul style="list-style-type: none"> <li>• Please provide a copy of your end-of-year tax and investment reports provided by your Investment Advisor.</li> </ul>		
4	NZ Interest or Dividend Income	Enclosed	N/A
	<ul style="list-style-type: none"> <li>• Please provide copies of all dividend statements, interest statements and RWT certificates for the year.</li> </ul>		
5	PIE Income	Enclosed	N/A
	<ul style="list-style-type: none"> <li>• Please provide a copy of your annual PIE tax statements.</li> </ul>		

6 Overseas Income	Enclosed	N/A
<p>Please provide full details of all overseas income received, including dividends, interest etc. Also provide details of any foreign tax credits attached to the income.</p> <p>Please also provide the following details for any Foreign Investment Funds (FIFs) owned:</p> <ul style="list-style-type: none"> <li>• Number of shares owned at the beginning of the financial year and the market value.</li> <li>• Details of shares purchased and sold during the 12-month period.</li> <li>• Confirmation of the number of shares held at the end of the financial year and the market value.</li> </ul> <p><i>It is important to identify specific dates and the currency applicable, as the financial amounts must be translated to New Zealand Dollars.</i></p>		
7 Cryptocurrency	Enclosed	N/A
<ul style="list-style-type: none"> <li>• Please provide details of any cryptocurrency received / bought / sold / transferred in the last financial year.</li> </ul>		
8 Rental Income	Enclosed	N/A
<ul style="list-style-type: none"> <li>• Details of rental income received</li> <li>• Details of rental expenses incurred, including insurance, rates, repairs body corporate, etc</li> <li>• Copies of loan statements for the full year for all loans</li> <li>• Property management statements (if applicable)</li> <li>• Copies of sale and purchase agreements and settlement statements if rental properties were purchased or sold, in the year.</li> </ul>		
9 Assets	Enclosed	N/A
<p>Please provide the following records if not available in your accounting software:</p> <p><b>Purchases</b></p> <ul style="list-style-type: none"> <li>• A detailed list of any fixed assets purchased during the year including the date purchased, purchase price (GST inclusive).</li> <li>• Copies of invoices for any assets over \$1,000 in value</li> </ul> <p><b>Sales</b></p> <ul style="list-style-type: none"> <li>• A detailed list of any assets sold, including the date sold and sale value.</li> </ul> <p><b>Disposal/Write offs</b></p> <ul style="list-style-type: none"> <li>• A detailed list of assets written off/disposed of for no value during the year and the reason for the write off/disposal.</li> </ul>		

<b>10</b>	<b>Buying or Selling Investments or Property</b>	<b>Enclosed</b>	<b>N/A</b>
	<p>Please provide the following records:</p> <ul style="list-style-type: none"> <li>• A copy of all documentation relating to the purchase or sale of investments (shares, bonds etc.)</li> <li>• A copy of all documentation including settlement statements and sale and purchase agreements relating to the purchase or sale of any property.</li> </ul>		
<b>11</b>	<b>Mixed Use Assets</b>	<b>Enclosed</b>	<b>N/A</b>
	<p>You have a mixed-use asset if, during the tax year, it is used for both private use and income-earning use.</p> <p>Property, regardless of cost price or current value e.g. holiday home, house/room used for Airbnb</p> <p>If you have any of the above, please advise:</p> <ul style="list-style-type: none"> <li>• Number of days income earned</li> <li>• Number of days used privately.</li> <li>• Number of days it was unused.</li> <li>• Total income</li> </ul> <p>Expenses relating to the asset for the year e.g. rates, power, insurance, fuel, plus any other costs</p> <ul style="list-style-type: none"> <li>• directly related to guests, such as food and consumables.</li> </ul>		
<b>12</b>	<b>General (to be completed)</b>	<b>Enclosed</b>	<b>N/A</b>
	<p>Please provide the following information:</p> <p>Copies of any invoices relating to repairs and maintenance where the amount incurred</p> <ul style="list-style-type: none"> <li>• exceeds \$1,000 (if not available in your accounting software)</li> </ul> <p>Details of any Contingent Liabilities or future commitments (including lease commitments, for example, guarantees provided by the Trust) or a commitment to buy a large capital item and IRD number for any new beneficiaries.</p> <ul style="list-style-type: none"> <li>• Details of any Trust expenses paid from private funds which have not been reimbursed by the Trust</li> <li>• Details of any other matters which you feel might be relevant to determining the tax position of the Trust for the financial year.</li> </ul>		
<b>Notes, additional information</b>			