ECOVIS KGA LIMITED

2026 Individual Questionnaire

Please 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/We hereby instruct you to prepare my/our Income Taxation Return and Financial Statements (if required) for the year/period ending 31 March 2026. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Taxation Return and Financial Statements you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process you will bring that to my/our attention.

I/We understand that the Taxation Returns and Financial Statements are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Taxation Return or Financial Statements.

I/We accept that all advice given to us 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/We will only accept tax advice given by a director and principal of the firm in writing.

You are to represent me/us as my/our tax agent. 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.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

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 14 days from the date of invoice 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.

ACC
I/We authorise ECOVIS KGA Limited to act as my/our 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 confirm that I/we am/are the authorised person(s) to sign the Tax Agent's Authority to Act.

I/We have read and understand your and our responsibilities as set out in **Appendix 1.**

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 by Chartered Accountants Australia and New Zealand (CAANZ).

1.2. Annual financial statements (if required) will be prepared in accordance with the Financial Reporting Act 2013 and other applicable legislation. These are general purpose reports and must be prepared in accordance with generally accepted accounting practice in New Zealand. If necessary, additional explanations will be added to ensure that a true and fair view is given.

1.3. 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.

1.4. 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 1.6 below).

1.5. 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.

1.6. 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.

1.7. We retain legal ownership of working papers prepared by us.

1.8. We will not conduct an audit, review or any other independent verification work. 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 1.11 above.

Individual Questionnaire - Information Required	✓	Comment

Changes To Your Contact Details & Personal Information

Please provide details of any changes to your contact details (including email, phone number, physical or postal address) or your personal information.

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Residency

Have you ever lived outside of New Zealand? ☐ Yes ☐ 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:

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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.

Wages / National Superannuation / Benefits

Please provide us with the earning certificate/details of any organisations you have received the following from:		
• Wages	☐	
• ACC Payments	☐	
• National Superannuation	☐	
• Any other benefits or support payments	☐	
In most cases IRD will have sent us these details directly, however we do need to check all details have been included.		

Student Loan

Do you have a student loan? If so, please provide your latest statement from IRD	☐	

Interest and Dividends (New Zealand)

Please supply all advice slips:		
• Interest received – RWT Certificates	☐	
• Dividend Statements – Dividend advice slips, including bonus shares	☐	
• Bonus Shares – if any dividends are taken as bonus shares, also include these advice slips	☐	
• PIE investment statements showing PIR rate	☐	

Rental Income from Properties and / or Boat or Plane

Have you received any rental income from any of the following:

- Investment property ☐
- Holiday home ☐
- Boat or plane ☐

If yes to any of the above, please complete the Rental Questionnaire

If you have received income from boarders, please provide the number and amounts received per boarder.

If you have received income from renting a room in your home on a short stay basis (such as Air BnB) please provide details of the number of days, rental received and associated costs.

Other Income (New Zealand)

Please provide details of income received from:

- Partnerships (including Limited Partnerships) ☐
- Look Through Companies (LTC's) ☐
- Property dealing ☐
- Share market dealing ☐
- Income distributions from a Trust or Estate ☐
- Royalty income ☐
- An income replacement or income protection insurance policy ☐
- Financial arrangements entered into, e.g. forward exchange contracts, bills, notes, government stock and bonds ☐

Any other income received not referred to above. ☐

Expenses

Provide details of all costs incurred to derive the above income, e.g. income protection insurance, interest paid, etc. ☐

Interest, Royalties & Dividend Payments to Non-Resident Entities

Have you paid interest, royalties or dividends to non-residents including foreign banks? ☐

If yes, please provide details of payments made

Donations

Do you want us to complete your donation rebate form? ☐ Yes
If so, please provide receipts for all donations of $5 or more paid. ☐ No

Residential Property Sales

Have you sold any residential property during the year (not otherwise detailed on the on information provided)? ☐ Yes ☐ No

If yes, when was the property purchased ____________________

If it was purchased within 2 years of the sale date:

- What was the original purchase price and date $ ____________________
- What was the sale price and date $ ____________________
- Has it been used as your main home during this period? If so please provide the dates the property was used as your main home and confirm the % area used by you of the property as your main home. ☐ Yes ☐ No

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Residential Land Withholding Tax		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	☐	

Overseas Income and / or Assets and Liabilities		
New Zealand tax residents are liable for tax on all their world-wide income.		
Overseas income		
Did you or have you received any of the following overseas income:		
• Interest / dividends / royalties	☐	
• Pension / annuity / life insurance policy	☐	
• Overseas salary / wages / commission	☐	
• Business income / consulting / contract / self-employment income	☐	
• Rental income	☐	
• Distribution from overseas trust or estate	☐	
Please provide full details and where applicable, your investment 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.		
Overseas Assets / Liabilities		
Did you or do you have any of the following overseas assets or liabilities:		
• Overseas bank account – cheque, call, term deposits, money market, credit card or debit card	☐	
• Bonds / notes – other financial arrangements	☐	
• Foreign portfolios with portfolio managers	☐	
• Foreign shares / shareholdings / units	☐	
• Foreign pension / annuity / provident/ superannuation fund or scheme	☐	
• Life insurance / assurance policy as a beneficiary or payee	☐	
• Ownership / interest in overseas property	☐	
• Overseas mortgage or loan	☐	
• Digital wallet (e.g. Paypal, Google Wallet, Apple Pay etc)	☐	
• Digital currencies (e.g. Bitcoin, Monero etc)	☐	
• Holdings in precious metals / minerals (e.g. Gold, Silver etc)	☐	
• Forward exchange contracts, options etc	☐	
If yes to any of the above please provide full details with supporting documentation for each.		
Overseas Entities:		
Did you or do you have an interest in any offshore entity as a director, member, founder, trustee, protector, settlor or beneficiary (vested or discretionary) in any of the following:		
• Corporations, Limited Partnerships, Companies, Estates Partnerships, Joint Ventures, Trusts and Estates etc	☐	
If yes to any, please provide full details with supporting documentation for each.		

Cryptoassets		
Have you received or traded in cryptoassets during the income year? If so, please advise provide the following information: • The type of cryptoasset • For each transaction provide the date, type of transaction (i.e. received or disposed of), number of units, value in NZD • Total units of each cryptoasset held at the beginning and end of the year • Exchange records and bank statements • Wallet addresses • Market value at year end	☐	

Precious Metals / Minerals		
Do you hold any investments in precious metals or minerals (e.g. gold, silver)? • If yes, please provide full details and supporting documentation	☐	

Working for Families Tax Credits and Parental Tax Credit
If you have received Working for Families Tax Credits, please provide relevant details.

Central / Local Government Subsidy, Support, Relief or Loan	
Have you received any government subsidy, support or relief (including for flood response measures)? If Yes, please note all dates and receipts	☐ Yes ☐ No
Have you received any Small Business Loan? If Yes, please note all dates, receipts and repayments.	☐ Yes ☐ No

Home Office Expenses	
Is part of your home set aside principally for use as an office/workshop/storage area? If yes, please provide the following details:	☐ Yes ☐ No
Business	______ M^2
Total	______ M^2
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.