

# ECOVIS KGA LIMITED

## 2026 Trust Questionnaire

Please ensure this questionnaire is completed and included with your records that are sent to us.  
 If the trust is operating a business, please complete the **Business Questionnaire**.

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

Client Name			
IRD Number		Balance Date	

To: ECOVIS KGA Limited

### Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns 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 on the financial statements 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 Financial Statements and Taxation Returns 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 Financial Statements and Taxation Returns 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 Financial Statements and Taxation Return.

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 \_\_\_\_\_

Position \_\_\_\_\_

## 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 for applicable reporting entities 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:
  - 2.2.1. the directors, shareholders, trustees, partners or equivalent office holders of your enterprises as listed on the letter of engagement; and
  - 2.2.2. 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.

Trust Questionnaire - Information Required	✓	Comment
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Changes To Your Contact Details & Personal Information
<p>Please provide details of any changes to your contact details (including email, phone number, physical or postal address) or your personal information.</p> <p>_____</p> <p>_____</p>

Trust Administration		
<p>Please complete the separate <b>Trust Administration Questionnaire</b> and provide applicable supporting information.</p>	<input type="checkbox"/>	
<p>If a settlement has been received by the trust, please ensure we have relevant details for the settlor or complete the <b>Additional Trust Information</b> form.</p>	<input type="checkbox"/>	
<p>If a distribution (or transfer of value) has been made to a beneficiary, please ensure we have relevant details for the beneficiary or complete the <b>Additional Trust Information</b> form.</p>	<input type="checkbox"/>	

Bank Statements		
<p>Where ECOVIS KGA Limited has access to your online software, or you have a computerised cashbook, please provide us with:</p> <ul style="list-style-type: none"> <li>• Final bank statements for the year for all bank accounts and credit cards</li> </ul>	<input type="checkbox"/>	
<p>Where <b>no Cashbook</b> is supplied, please provide and <b>include one-month past</b> balance date:</p> <ul style="list-style-type: none"> <li>• Bank statements including any savings account or term deposit, with details of transactions written on the bank statement.</li> </ul>	<input type="checkbox"/>	

Loan Statements		
<p>Supply a copy of all hire purchase, mortgage or other loan transaction statements for the financial year up to the balance date.</p>	<input type="checkbox"/>	
<p>Please provide details of securities held by the Lender(s) and the interest rate at balance date.</p>	<input type="checkbox"/>	

Receivables		
<p>If no electronic file is supplied, please list amounts owing to the trust at balance date including the name of debtor and age of debt. <u>Exclude bad debts.</u></p>	<input type="checkbox"/>	
<p>Provide a list of bad debts and reason for debt being considered bad and action taken. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p>	<input type="checkbox"/>	

Payables		
<p>If no electronic file is supplied, please list amounts owing by the trust at balance date indicating name of creditor, amount and what the debt is for.</p>	<input type="checkbox"/>	
<p>Alternatively highlight in cash book those items in the month following your balance date, which should be included.</p>	<input type="checkbox"/>	

<b>Goods &amp; Services Tax</b>		
Please provide copies of your GST returns and supporting workpapers (if not prepared by our office).	<input type="checkbox"/>	

<b>Legal and Loan Documents</b>		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.	<input type="checkbox"/>	
Legal fees – please provide copies of invoices for all legal fees if the total amount spent throughout the year exceeds \$10,000 excluding GST, or if there are any invoices paid of a private nature.	<input type="checkbox"/>	

<b>Overseas Income and / or Assets and Liabilities</b>		
<p>New Zealand residents are liable for tax on all world-wide income.</p> <p><u>Overseas income</u></p> <p>Did you or have you received any of the following overseas income:</p> <ul style="list-style-type: none"> <li>• Interest / dividends / royalties <input type="checkbox"/></li> <li>• Pension / annuity / life insurance policy <input type="checkbox"/></li> <li>• Overseas salary / wages / commission <input type="checkbox"/></li> <li>• Business income / consulting / contract / self-employment income <input type="checkbox"/></li> <li>• Rental income <input type="checkbox"/></li> <li>• Distribution from overseas trust or estate <input type="checkbox"/></li> </ul> <p>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.</p> <p><u>Overseas Assets / Liabilities</u></p> <p>Did you or do you have any of the following overseas assets or liabilities:</p> <ul style="list-style-type: none"> <li>• Overseas bank account – cheque, call, term deposits, money market, credit card or debit card <input type="checkbox"/></li> <li>• Bonds / notes – other financial arrangements <input type="checkbox"/></li> <li>• Foreign portfolios with portfolio managers <input type="checkbox"/></li> <li>• Foreign shares / shareholdings <input type="checkbox"/></li> <li>• Foreign pension / annuity / provident/ superannuation fund or scheme <input type="checkbox"/></li> <li>• Life insurance / assurance policy as a beneficiary or payee <input type="checkbox"/></li> <li>• Ownership / interest in overseas property <input type="checkbox"/></li> <li>• Overseas mortgage or loan <input type="checkbox"/></li> <li>• Digital wallet (e.g. Paypal, Google Wallet, Apple Pay) <input type="checkbox"/></li> <li>• Digital currencies (e.g. Bitcoin, Monero) <input type="checkbox"/></li> <li>• Holdings in precious metals / minerals (e.g. Gold, Silver etc) <input type="checkbox"/></li> <li>• Forward exchange contracts, options etc <input type="checkbox"/></li> </ul> <p>If yes to any of the above please provide full details with supporting documentation for each.</p> <p><u>Overseas Entities:</u></p> <p>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:</p> <ul style="list-style-type: none"> <li>• Corporations, Limited partnerships, Companies, Estates Partnerships, Joint Ventures, Trusts and Estates <input type="checkbox"/></li> </ul> <p>If yes to any, please provide full details with supporting documentation for each.</p>		



<b>Residential Land Withholding Tax</b>	
Has the trust 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.	<input type="checkbox"/>

<b>Residential Property Sales</b>	
Have you sold any residential property during the year (not otherwise detailed on the on information provided)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, when was the property purchased	_____
If it was purchased within 2 years of the sale date:	\$ _____
<ul style="list-style-type: none"> <li>• What was the original purchase price a date</li> </ul>	\$ _____
<ul style="list-style-type: none"> <li>• What was the sale price and date</li> </ul>	\$ _____
<ul style="list-style-type: none"> <li>• 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. The main home exemption will generally apply to the principal settlor of the Trust only.</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No
_____	
_____	

<b>Interest and Dividend Certificates</b>	
Supply copies of all certificates, including PIE investment statements.	<input type="checkbox"/>

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

<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>Other Non-Taxable Income</b>	
Did you receive non-taxable income from any other sources?	<input type="checkbox"/>
If yes, please provide details	

**Thank you for completing this questionnaire!**

**Please don't forget to sign the front page.**