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Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

## Trust Questionnaire – 2017/2018

Please ensure this questionnaire is completed and included with your records

### Terms of Engagement

I/We hereby instruct DPA Limited to prepare my/our Financial Statements and Taxation Returns for the 2018 financial year. 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 DPA Limited will rely upon the information provided by me/us. DPA Limited's services are not intended to, and accordingly will not result in the expression by DPA Limited 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 DPA Limited will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, DPA Limited 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 DPA Limited immediately. DPA Limited will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

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 also accept that DPA Limited have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20<sup>th</sup> of the month following invoice date. The charging of such interest will be at DPA Limited's discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

DPA Limited are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information as DPA Limited require in order to complete the above assignments. I/We authorise DPA Limited to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

DPA Limited are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however DPA Limited are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Signature \_\_\_\_\_

Date \_\_\_\_\_



Chartered Accountants

Governance

Business Facilitation

Talent Managers



**Legal and Loan Documents**

Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include statements and agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.

**Business Expenses**

There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:

- Insurance premiums
- Legal fees
- ACC payments and arrangements

**Gifting Programme**

Please advise the date of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach this.

Date of Gift \_\_\_\_\_

**Major Transactions**

Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**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.

**Mixed Use Holiday Home**

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes  No

If yes, provide details of property: \_\_\_\_\_

Was the property empty for 62 days in the income year?

Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Holiday Home – Information Required**

The number of days the property was empty during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year \_\_\_\_\_  
OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: \_\_\_\_\_

Relationship to owner (if any): \_\_\_\_\_

Amount of rent they paid: \$ \_\_\_\_\_

Dates rented (From: To) \_\_\_\_\_

*Continued on next page...*

**Mixed Use Holiday Home *continued...***

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants	\$ _____
Cost of repairing damages caused by tenants	\$ _____
Number of days spent in the property while repairing damages caused by tenants	_____
Mortgage interest	\$ _____
Rates	\$ _____
Insurance	\$ _____
Repairs/maintenance for general wear and tear	\$ _____
Other (please give details) :	_____

**Mixed Use Boat or Plane**

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes  No

If Yes, provide details:

Description: \_\_\_\_\_

Market value: \$ \_\_\_\_\_

Was the asset unused for 62 days in the income year? Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Boat or Plane – Information Required**

The number of days the asset was **unused** during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year \_\_\_\_\_

OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: \_\_\_\_\_

Income received: \$ \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage	\$ _____
Cost of repairing damages caused by hireage	\$ _____
Operating costs / supplies	\$ _____
Insurance	\$ _____
Repairs/maintenance for general wear and tear	\$ _____
Other (please give details)	_____

**Thank you for completing this questionnaire - don't forget to sign it**

**Schedule 1 – Accounts Receivable (Debtors)**  
**Amounts owing to you at Balance Date**

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Client Name	
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Name of Debtor	Description of Sale	Code	Total Incl GST

<b>Totals</b>	
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**Schedule 2 – Accounts Payable (Creditors)**  
**Amounts owing by you at Balance Date**

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Name of Creditor	Description of Goods	Code	Total Incl GST

<b>Totals</b>	
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