

Trust Questionnaire – 2026

Ensure this questionnaire is completed and included with your records

Client Name:		Phone:	
Balance Date:		Email:	

To: Lynda Stevenson Chartered Accountants

Terms of Engagement

I/We hereby instruct you Lynda Stevenson Chartered Accountants and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2026 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 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.

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 you 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 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

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.

I/We have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

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

Name	IRD Number	Signature	Date

If a trustee is a company

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

* Please advise if you have concerns on your address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available

Convenient time to call you is:	
Alternative phone numbers are:	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	

Records Required:	✓	Comment:
Final Bank Statement		
Supply a copy of your bank statement, including any savings, call or term deposit account, dated your balance date, or spanning this date.	<input type="checkbox"/>	
IRD Disclosure requirement information (excluding non-active trusts)		
If not provided already, could you please provide a copy of the trust deed and any amendments made to this.	<input type="checkbox"/>	
Please provide the following information for all settlers and beneficiaries of the Trust:		
<ul style="list-style-type: none"> ▪ Full name ▪ Date of birth or commencement date (for non-individuals) ▪ Jurisdiction of tax residency (if not NZ) ▪ IRD number (or Tax Identification Number for those not resident in NZ) 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero)	<input type="checkbox"/>	
Please provide details of any distributions made to beneficiaries, including the following:		
<ul style="list-style-type: none"> ▪ Distributions of accounting income ▪ Distributions of capital, corpus or trust assets ▪ Use of trust property for less than market value ▪ Forgiveness of debt 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
If not already provided above, can you please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed.		
<ul style="list-style-type: none"> ▪ Full name ▪ Date of birth or commencement date (for non-individuals) ▪ Jurisdiction of tax residency (if not NZ) ▪ IRD number (or Tax Identification Number for those not resident in NZ) 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Gifting Programme	
Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach. Please provide an acknowledgement of debts if available.	<input type="checkbox"/> Date of Gift _____ <input type="checkbox"/> Amount \$ _____
Major Transactions	
Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.	<input type="checkbox"/> _____ _____ _____
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.	<input type="checkbox"/>
Residential Property Sales	
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date: <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? • has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use. 	<input type="checkbox"/> _____ <input type="checkbox"/> \$ _____ <input type="checkbox"/> \$ _____
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? <div style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></div> If yes, provide details of property: _____ _____	<input type="checkbox"/>
Was the property empty for 62 days or more in the income year? If yes, please complete the following section so we can determine the amount of allowable deductions.	Yes <input type="checkbox"/> No <input type="checkbox"/>
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 _____ <small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small>	<input type="checkbox"/>
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) _____	<input type="checkbox"/>

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):	<input type="checkbox"/>
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) : _____	

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:	<input type="checkbox"/>	
<ul style="list-style-type: none"> • 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 		

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

Schedule 1 – Accounts Receivable (Debtors)
 Amounts owing to you at balance date

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

Totals	
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Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at balance date

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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