

2023 WORKING FOR FAMILIES TAX CREDITS CHECKLIST

Client Name:	
Client IRD Number:	

If we do NOT prepare your partner/spouse's tax return, please complete this section:	
Partner/Spouse Name:	
Partners/Spouse IRD Number:	

Children (if we do not already have details):			
Name	IRD Number	Date of Birth	Date Left School
Children's Income over \$500			
Did any of your dependent children receive passive income (such as interest, dividend, Maori Authority Distribution, rent) or beneficiary income, PIE income, Superannuation Fund income over \$500 for the year?		Yes	No
If Yes, provide details:			
Child's Name:		\$ Amount Received:	
Shared Custody			
If you have shared custody, how many days per week to you have custody?		_____ days	
In Work Payment			
On average, how many hours per week do you work?		_____	_____

	Self	Partner/ Spouse
<p>Other Income over \$5,000</p> <p>Money and gifts received from any person or entity for day to day living expenses, (e.g., \$100 per week to help pay the mortgage, power etc), income replacement insurance proceeds.</p> <p>If the total received by you and your spouse/partner for the year s over \$5,000 please advise the total received, but exclude any distributions received from charities or educational scholarships, funeral grants or ACC lump sum compensation.</p>	\$ _____	\$ _____
<p>PIE Income</p> <p>This includes income attributed by a portfolio investment entity (PIE), excluding PIE superannuation funds or retirement savings schemes (e.g. Kiwisaver)</p> <p>Amount received for the year:</p>	\$ _____	\$ _____
<p>Estate and Trust Income</p> <p>Income received as a beneficiary of an Estate of Trust (excluding inheritances from an Estate).</p> <p>Type of Income: _____ Source: _____</p>	\$ _____	\$ _____
<p>Maori Authority</p> <p>Income received as a beneficiary of a Maori Authority:</p>	\$ _____	\$ _____
<p>Royalties</p> <p>Income received for the use or right to use a copyright, patent, land, trademark or other similar property or right.</p>	\$ _____	\$ _____
<p>Attributable Trustee Income as Settlor of a Trust</p> <p>Attributable trustee income is all income for the year of a trust and income of a company owner by a Trust that hasn't been distributed as beneficiary income.</p> <p>If you or your partner/spouse is the settlor of a Trust and not all income has been distributed for the year, please advise the amount of undistributed income (if we do not prepare accounts for that Trust).</p>	\$ _____	\$ _____
<p>Pensions, Annuities and One-off Distributions</p> <p>The amount of any pension or annuity payments from life insurance policies or a superannuation fund (excluding NZ Superannuation). Also include one-off distributions you received even though you may not have retired.</p>	\$ _____	\$ _____

	Self	Partner/ Spouse
<p>Attributable Fringe Benefits</p> <p>These are fringe benefits to a shareholder-employee if they, or their associates, hold voting interests of 50% or more in a company. If this applies to you or your partner/spouse, please advise the annual value of fringe benefit received for the following:</p> <ul style="list-style-type: none"> • Motor vehicles available for private use: \$_____ \$_____ • Low or nil interest employee loans: \$_____ \$_____ • Subsidised transport more than \$1,000 in value (when the employer is in the business of transporting the public): \$_____ \$_____ • Contributions to insurance schemes, sickness, accident or death funds more than \$1,000 in value: \$_____ \$_____ • Any other benefits received more than \$2,000 in value: \$_____ \$_____ <p><i>If you receive fringe benefits but you or your associates are not shareholder-employees of the company that you work for, you don't need to include these.</i></p>		
<p>Tax Exempt Income</p> <p>Any salary or wages that are exempt from income tax under specific international agreements in New Zealand such as the United Nations or OECD.</p> <p>Plus: Spousal Maintenance or child Support received \$_____ \$_____</p> <p>Less: Payments of Maintenance, Child Support and liable parent contributions made to IRD \$_____ \$_____</p>		
<p>Income Equalisation Scheme Deposits (excludes "adverse events" deposits)</p> <p>Deposits made by you, your trust or a company controlled by you or your trust, to an agricultural, fishing or forestry business income equalisation scheme account at IRD. \$_____ \$_____</p>		
<p>Undistributed Company Profits (for companies that are not a UHY client)</p> <p>If you are a shareholder in a family and/or part owner company, please advise the amount of undistributed profits in the company and your percentage of ownership in that company. \$_____ \$_____</p> <p>_____ % _____ %</p>		
<p>Overseas Income – Non-Resident Partner/Spouse</p> <p>If your partner is not resident in New Zealand and earning income overseas, please advise the amount of that overseas income. N/A \$_____</p>		
<p>Salary reduction for private use of employer-provided motor vehicle</p> <p>Where an employer has given you a choice to use a business car instead of a higher salary. The salary increase foregone must be included here: \$_____ \$_____</p>		

	Self	Partner/ Spouse
<p>Employer-provided short-term charge facilities If this is provided for a reduction in salary the amounts paid by the employer must be included, but only if the total amount is over \$1,200; or over 5% of salary.</p>	\$ _____	\$ _____