

2024 WORKING FOR FAMILIES TAX CREDITS CHECKLIST

Client Name:	
Client IRD Number:	

If we do NOT prepare your partner/spouse’s tax return, please provide a copy of their tax return or details of their total income and complete this section:	
Partner/Spouse Name:	
Partners/Spouse IRD Number:	

Children:			
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		
You may be entitled to an In Work Payment, depending on the number of hours you and your partner work per week. 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>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</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. Plus: Spousal Maintenance or child Support received Less: Payments of Maintenance, Child Support and liable parent contributions made to IRD</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</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>\$ _____</p>	<p>\$ _____</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>_____ %</p>	<p>\$ _____</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.</p>	<p>N/A</p>	<p>\$ _____</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>	<p>\$ _____</p>	<p>\$ _____</p>
<p>Employer-provided short-term charge facilities</p> <p>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>	<p>\$ _____</p>	<p>\$ _____</p>