


Overseas income questionnaire

Use this questionnaire to find out what types of overseas income your client has so you can advise them correctly about their tax obligations and responsibilities in New Zealand.

Assets and liabilities

Migrants or returning New Zealanders may have a wide range of foreign financial interests they need to account for in New Zealand for tax purposes. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)*.

Did you have or do you have any of the following?	YES	NO
• an overseas current / cheque account	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas call account / money-market account	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas fixed-term deposit	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas credit / debit card	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas mortgage / loan	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas digital wallet (eg, Paypal, Google Wallet, Apple Pay)	<input type="checkbox"/>	<input type="checkbox"/>
• holdings in any digital currencies (eg, Bitcoin, Monero)	<input type="checkbox"/>	<input type="checkbox"/>
• overseas bonds / notes / other financial arrangements	<input type="checkbox"/>	<input type="checkbox"/>
• shares in a foreign company / units in a foreign unit trust or mutual fund	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign portfolio with a portfolio manager, bank, bare trustee or nominee	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign pension / provident / superannuation fund or an entitlement in a foreign pension	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign annuity	<input type="checkbox"/>	<input type="checkbox"/>
• a foreign life insurance / assurance policy as a beneficiary or payee	<input type="checkbox"/>	<input type="checkbox"/>
• ownership / interest in an overseas property situated outside New Zealand	<input type="checkbox"/>	<input type="checkbox"/>
• holdings in precious metals / minerals, either physical or units (eg, gold, silver, platinum)	<input type="checkbox"/>	<input type="checkbox"/>

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Overseas income

Migrants and returning New Zealanders with overseas income from overseas pensions, foreign business, services or employment, or a foreign trust or estate may need to include this income in their income tax return. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)*.

Did you receive or do you receive income from any of the following?	YES	NO
• overseas interest / dividends / royalties	<input type="checkbox"/>	<input type="checkbox"/>
• transfer / withdrawal of a lump sum from a superannuation fund or life insurance	<input type="checkbox"/>	<input type="checkbox"/>
• an overseas pension / annuity	<input type="checkbox"/>	<input type="checkbox"/>
• overseas salary / wages / commissions	<input type="checkbox"/>	<input type="checkbox"/>
• overseas business income / self-employment income / consultancy or contract income	<input type="checkbox"/>	<input type="checkbox"/>
• overseas rental income	<input type="checkbox"/>	<input type="checkbox"/>
• a distribution from an overseas trust or similar entity (whether capital or income)	<input type="checkbox"/>	<input type="checkbox"/>
• a distribution from an overseas estate	<input type="checkbox"/>	<input type="checkbox"/>

Entities

Migrants or returning New Zealanders may be required to disclose an interest in a foreign entity. Tax treatment for an interest in foreign entities will depend on the type of entity, tax residency and any international tax agreements. For more information see the *Tax agents' guide for migrants and returning New Zealanders (IR1069)* or go to our website www.ird.govt.nz (search keywords: investment income).

Interest in an offshore entity

Did you have or do you have an interest in any offshore entity as a director, member, founder, trustee, protector, appointer, settlor or beneficiary (vested or discretionary)?

	YES	NO
• entities without separate legal personality eg, partnerships, joint ventures, trusts and estates	<input type="checkbox"/>	<input type="checkbox"/>
• entities with separate legal personality eg, foundations (Stiftung), establishments (Anstalt), incorporated estates, corporations, limited partnerships and companies.	<input type="checkbox"/>	<input type="checkbox"/>

Name: IRD number:

Signature: Date: / /

Keep the completed questionnaire for your clients' records.

Find out more

Migrants and returning New Zealanders can have a wide range of overseas income and assets. For more information on the tax treatment of different income, assets and liabilities read our *Tax agents' guide for migrant and returning New Zealanders (IR1069)*, or go to the international section of our website www.ird.govt.nz/international