Annual Non-Resident Individual Questionnaire

1 April 2025 to 31 March 2026

Client Name: _____

Email: _____

Phone Number: _____

Postal Address: _____

Country of Residence: _____

Tax Identification Number in your country: _____

You can return your completed form using one of the following methods:

1. Email to tori@ilumin.co.nz

2. Mail to:
   Tori McGuckin
   C/- ilumin Limited
   PO Box 2648
   Wellington 6140

3. Courier or drop off to our office: Level 4, ilumin House, 186 Willis Street, Wellington 6011

Please remember to include all documents as email attachments **and** attach the signed Terms of Engagement from our website.

If you need help completing this questionnaire, please contact us on (04) 385 3343.

Please complete this questionnaire if **we prepare your personal tax return** and you are **you do NOT reside in New Zealand** (includes those who arrived or departed New Zealand during the year).

If you are a sole trader and/or own rental properties / are in a partnership / are a contractor, please also complete a Business questionnaire.

ilumin Limited

Level 4, ilumin House, 186 Willis Street, Wellington 6011
P O Box 2648, Wellington 6140

Telephone: (04) 385 3343
Email: tori@ilumin.co.nz
Website: www.ilumin.co.nz

ilumin Limited

ANNUAL NON-RESIDENT INDIVIDUAL QUESTIONNAIRE

Please complete the checklist below to determine which parts of the questionnaire you need to complete.

Only complete the section of the questionnaire if you answer 'yes' to the relevant question.

	YES	NO	If Yes complete
1. Did you leave New Zealand permanently during the year or visit / return to New Zealand during the year?			A
2. Do you receive New Zealand interest, dividend income or portfolio investment income?			B
3. Did you purchase or sell New Zealand property during the year?			C
4. Did you receive rental income from a property in New Zealand?			D
5. Did you receive a salary / wage and/or withholding tax from New Zealand?			E
6. Are you a shareholder in a New Zealand Company that ilumin does not act for, and if so, do you derive an income from it?			F
7. Are you a shareholder in a New Zealand Look Through Company (LTC) that ilumin does not act for?			G
8. Are you a partner of a New Zealand Partnership that ilumin does not act for, and if so, did you derive a share of income / share of loses?			H
9. Did you receive New Zealand income of any other nature not listed above, for example royalties, commission, contract income, tips, gratuities etc.?			I
10. Did you have income protection insurance in New Zealand?			J
11. Do you have a student loan in New Zealand?			K
12. Do you have any other information you would like to make us aware of?			L

A Leaving New Zealand

Did you depart from or arrive/return to New Zealand permanently during the year? **Yes**☐ **No**☐

If so, what was your date of departure?

If so, what was your date of arrival?

Did you visit New Zealand during the last 24 months? **Yes**☐ **No**☐

If **yes**, please provide the arrival and departure dates of each visit (this test is on a rolling 12-month basis, not tax year, and may affect your residency status).

Date arrived in NZ	Date left NZ	Date arrived in NZ	Date left NZ
1.		3.	
2.		4.	

Have you been a New Zealand tax resident within the last 10 years? **Yes**☐ **No**☐

(If **no**, you may be eligible for certain exemptions).

If you earned overseas income after you left or after you arrived in New Zealand during the year, please provide the following:

	Attached	N/A
- Overseas interest statements		
- Overseas dividend statements		
- Overseas rental income and expenses		

B NZ Interest, Dividend and Portfolio Investment Income

Please provide the following:

	Attached	N/A
- Statement of any New Zealand interest income received during the year		
- Statement of any New Zealand dividends received during the year		
- Details of any Portfolio Investment Income (including the year-end tax report)		

C Purchase and Sale of New Zealand Property (includes for Brightline & interest limitation rules)

	Attached	N/A
Please provide a copy of the sale and purchase agreement and solicitor statements.		

If you purchased a property, what year was it build? _____

D Income from Rental Properties

Address of the property:

_____

Please provide the following:	Attached	N/A
- Bank statements for the full year (if a separate rental bank account is kept)		
- Loan statements for the **full year**		
- Property manager statements for the full year and year end rental summary statements		

Please provide details of the following (if not clearly noted in bank and/or property manager statements):

Rental income	$
Rates	$
Insurance	$
Interest	$
Repairs and maintenance *(Please provide copies of invoices for repairs and maintenance of $1000 or more)*	$
Body corporate fees	$
Legal fees	$
General expenses	$
Travel expenses *(You can only claim travel directly related to visiting your rental property)*	$

Did you purchase any fixed assets? **Yes**☐ **No**☐

If **yes**, please complete the following section and attach copies of invoices

Date purchased	**Description of Asset**	**Amount**	**Invoice attached**	
		$	**Yes**	**No**
		$	**Yes**	**No**
		$	**Yes**	**No**
		$	**Yes**	**No**
		$	**Yes**	**No**

E Salary and Wages / Withholding Income

Did you receive New Zealand salary or wages during the year? **Yes**☐ **No**☐

(We will receive a summary of these earnings from Inland Revenue)

Did you receive New Zealand income from which withholding tax was deducted? **Yes**☐ **No**☐

(We will receive a summary of these earnings from Inland Revenue)

Please provide the following:	Attached	N/A
- Details of any expenses relating to your withholding income		

F Shareholding in a New Zealand Company (that ilumin does not act for)

Please provide the following:	Attached	N/A
- Details of shareholder/director remuneration for which PAYE/Withholding Tax was not deducted		

G Shareholding in a New Zealand Look Through Company LTC (that ilumin does not act for)

Please provide the following:	Attached	N/A
- Details of all profit and loss allocations received		

H New Zealand Partnership Income (from a Partnership that ilumin does not act for)

Please provide the following:	Attached	N/A
- Details of your share of income, share of losses		

I New Zealand Income of any other nature

For each income item please provide the following:	Attached	N/A
- Amount received		
- Type of income		
- From whom it was received		

J Income Protection Insurance

Please provide the following:	Attached	N/A
- Letter from your insurance provider that notes the tax-deductible premiums paid for the year		

K Student Loan

Have you been granted a repayment holiday? **Yes**☐ **No**☐

If **yes**, please note the finish date of the repayment holiday:

L Any Other Information

Please add anything else you would like to make us aware of:

Thank you.

Your time and effort in completing this form is much appreciated by the team at ilumin.