

## 2026 Tax Residency Checklist

Ensure this checklist has been reviewed and included with your records, and please sign the last page.

**Client Name:** \_\_\_\_\_

**Balance Date:** 31 March 2026

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### Residency Questions

Question	Yes / No
Is New Zealand your permanent place of abode?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is there a dwelling in NZ you could live in on an enduring rather than temporary basis?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes: is the dwelling your permanent place of abode?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you absent from NZ in the service of the Government of NZ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Have you been in NZ for more than 183 days in total in any 12-month period?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you employed under the recognised seasonal employer policy published by the Department of Labour?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you have family in New Zealand or other connections?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Consider whether it is the place you usually live, or a place you can live when required, in a locality with which you have a durable connection and that is a current focal point of your living, taking into account the following:

- Whether your presences in NZ / absences from NZ have been for continuous or interrupted periods.
- The length of your presences in or absences from NZ.
- Your overall connections with NZ and with the dwelling, including:
  - The nature and use of the dwelling and your connection with it (consider ownership, past use and intended future use).
  - Your intention as to your future presence in / absence from NZ. Also consider what has occurred if it is different to what was intended.

- The strength of your family and social ties in NZ (location of family and friends, other social ties such as memberships of clubs etc).
- Any employment or business interests or ties you have in NZ.
- Any economic ties you have to NZ.
- Any personal property you have in NZ.

If you had more than one period in New Zealand in the last 12 months, please provide dates of departure and arrival:

Date of Arrival in NZ

Date of Departure from NZ

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Details of family or connections in NZ:

\_\_\_\_\_

\_\_\_\_\_

## Additional Residency Questions

### Question

### Yes / No

Do you have employment, business, trade or professional ties with New Zealand? [  ] Yes [  ] No

Do you have property (e.g. land, furniture or a vehicle) in New Zealand? [  ] Yes [  ] No

Have you been out of NZ for more than 325 days in total in a 12-month period? [  ] Yes [  ] No

Do you intend to return? [  ] Yes [  ] No

Have you been in NZ for more than 183 days since the last time you were out of NZ for more than 325 days in total in a 12-month period? [  ] Yes [  ] No

Details of employment, business, trade or professional ties:

\_\_\_\_\_

\_\_\_\_\_

Details of property:

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If you were out of NZ for more than 325 days, what date did you leave New Zealand?

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## Declaration

### Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the above balance date. 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 our most recent Engagement Letter. You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information, as you require, in order to complete the above assignments. I/We authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

**Director Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Director Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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**Thank you for completing this checklist.**