

ANNUAL QUESTIONNAIRE & % (Sole Trader, Partnership and Trust)

Insert entity name: Postal Address:	

Please Note:

We cannot prepare your Financial Statements unless this questionnaire is completed and signed.

Your Annual Balance Date is 31 March 2018. Detailed below is a list of documents and schedules, which we require to complete your Annual Financial Statements and Tax Returns. Please pay particular attention to whether items are GST inclusive or exclusive, and include full workpapers and schedules for stock on hand, workin-progress, accounts receivable (debtors) and accounts payable (creditors).

If you have a query when completing this questionnaire please phone us for assistance.

Please select Yes if the item is applicable or N/A if it is not applicable.			N/A		
1.	Cash on Hand (at close of trading on balance date)	Yes	IV/A		
	Advise monies received on 31 May 18 not banked until 1 June 18 \$ till float \$ petty cash float \$				
2a.	Bank Statements				
	If we prepare your GST returns we will only require the bank statement showing your 31 March 2018 account balance.				
	If your bank accounts are linked to Banklink, MYOB or Xero we only require a bank statement showing the balance at 31 March 2018.				
	By checking the sequence ensure all bank statements for all business accounts covering the financial year are available.				
2b.	Savings Bank Records				
	If there are any business transactions made through these accounts during the year please enclose all savings accounts statements. Ensure these business transactions are described clearly.				
2c.	Payments/Cheque Butts (if used)				
	If applicable, ensure all butts covering the financial year are available and show clearly the nature of the purchases and who was paid .				
2d.	. Lodgement Butts/Deposit slips (if applicable)				
	Ensure all butts covering the financial year are available and show clearly the nature of the deposit (e.g. "sales", "transfer from savings account", "tax refund" etc). This enables us to separate the taxable and non-taxable income.				

Ple	ase select Yes if the item is applicable or N/A if it is not applicable.	Yes	N/A
2e.	Automatic Payments	103	10/74
	Please ensure automatic payments clearly show the nature of the payment. A description on the bank statements or a schedule showing all payments for the year is necessary.		
3а.	Accounts Receivable (Debtors) (GST Inclusive)		
	Provide a schedule of debtors showing names, amounts owing to you at balance date		
	and the age of each debt outstanding.		
3b.	Bad Debts (GST Inclusive)		
	Prepare a schedule of accounts receivable written off as being unable to be collected during the year. (Do not include these in 3a above)		
3c.	Barter Card		
	Provide barter card statements covering the financial year.		
4.	Stock on Hand (GST Exclusive)		
	Prepare a schedule of stock on hand at balance date and value the stock at the lower of cost to you (includes freight and insurance incurred in bringing the stock to its present location) or market value if this is lower than cost. It is important that the schedule is detailed as to description, quantity and values of stock. (Do not include GST)		
	Estimates are no longer acceptable to IRD.		
	If your turnover does not exceed \$1,300,000 you are permitted to use the value of opening stock as being the value of closing stock provided that the true value of closing stock is reasonably estimated to be less than \$10,000.		
5.	Work in Progress (GST Exclusive)		
	For jobs you have partly or fully completed at balance date, but not charged out or included in accounts receivable (i.e. 3a above) prepare a schedule of the jobs showing:		
	(a) Cost of materials up to balance date (b) Cost of direct labour of employees up to balance date (c) Direct overheads applicable (d) Less: any progress payments received up to balance date = Value of work in progress \$		
6.	Fixed Assets		
	Prepare a schedule of assets purchased or sold during the financial year showing date purchased/sold, new or used and amount. Please ensure invoices are enclosed. Please review your previous year's depreciation schedule when considering assets either sold or in a state that they can no longer be used.		
7a.	Accounts Payable (Creditors) (GST Inclusive)		
	Prepare a schedule of accounts payable showing to whom you owe money, nature of purchase (e.g. electricity, materials, vehicle expenses etc) and amounts at balance date i.e. accounts not paid by balance date. Please include PAYE due for March 2018 (paid in April 2018) if applicable.		

Ple	ase select Yes	s if the item is applicable or N/A if it is not applicable.	Yes	N/A
7b.	Suppliers' Inv	<u>oices</u>		
		roices for purchases and expenses covering the financial year are available. lese when there is insufficient detail on your records.		
7c.	GST Returns			
	adjustments in	r GST returns and working calculations so we can make necessary n your accounts for GST apportionments between business and private use d if we prepare your GST returns)		
7d.	FBT Returns			
	•	Fringe Benefit Tax returns and work file. d if we prepare your FBT returns)		
8.	Hire Purchase	e and Lease		
	invoice and th	s purchased on hire purchase or leased we must have a copy of the tax ne agreement from the finance company. This tells us the cost of the assets and traded in, and enables us to apportion interest to the years over which are made.		
9.	Term Loan ar	nd Mortgage Statements		
		loan and mortgage statements relating to your business for the full year yments, interest charges, and the closing balance as at balance date.		
		gible to claim a portion of interest paid on home loans because of a "home see note 17) then also include the relevant statements.		
10.	Vehicle Log B	<u>Book</u>		
		used partly for business and partly for private use advise us of the proportion for the year for business use for each vehicle separately, as recorded in the		
	Show:	e.g. Holden car XY1234 Total km on business trips (3 months) Total km travelled in a continuous 3 month period = 33% business use		
	Note:	Vehicle log books must be kept for 3 months every three years. No log book no claim.		
	Reminder:	Does your log book need updating?		
11.	Day Book and	d Petty Cash Book		
	Enclose these	e if you use either or both.		
12.	Solicitors Stat	tements		
		quired to give us a breakdown of any sale or purchase through your solicitor orrowed and used to buy a business, new asset, property transactions etc.		
	If you have a this also.	valuation report available for a business property purchased please enclose		

Ple	ase selectYes if the item is applicable or N/A if it is not applicable.	Yes	N/A
13.	VISA and other Credit Cards	100	1477
	Where paid from the business account and containing private expenses we require the credit card statements covering the full year. Provide a description beside each entry on the statements to assist us in analysing the payments and receipts.		
14.	Cash Expenses		
	Provide details of any business payments made by cash (not through the business accounts) e.g. newspapers, stamps, stationery etc.		
15.	Goods taken from the Business for Shareholders Personal Use		
	Enter the value of goods taken during the year for your own use at lower of cost or market value: (GST inclusive) \$		
16.	Business Income not Banked		
	Enter the amount not banked into the business bank account but applied:		
	for personal expenditure \$ for business expenditure \$ lodged to other bank/savings accounts \$		
	If any of these items are significant supply separate schedules.		
17.	<u>Insurance</u>		
	Please ensure that all payments for insurance clearly show the types of insurance including income protection insurance.		
18.	RWT on Interest Paid		
	If you paid more than \$5,000 of interest during the year to a recipient who does not hold an exemption certificate (excludes banks or major institutions) you should have deducted RWT (resident withholding tax) and paid this on to the IRD. If you have done so please supply copies of the IR 15P Forms and annual reconciliation.		
19.	Home Office/Workshop		
	If you have a specific area in your home that you use as an office, workshop or business storage area, we require:		
	(a) measurement of area used area size of house a recent rates demand notice		
	(For first accounting year only/or if circumstances changed during the year)		
	(b) Totals of house outgoings for the year as below: Rates \$ Insurance \$ Power/Heating \$ Mortgage Interest \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		

Ple	ase select Yes if the item is applicable or N/A if it is not applicable.	Voc	N/A
20.	Changes	162	IN/A
(i)	If during the year you had any changes in the nature of your business or your income give brief details below:		
		e e e e e e e e e e e e e e e e e e e	
21	<u>Trusts</u>		
	Please provide us with copies of all gift statements, deeds of acknowledgement of debt and minutes prepared by your solicitor.		
	If the Trust has investments in property and/or shares we will need to know the market value of these investments as at 1 April 2017 and as at 31 March 2018.		
22.	Property Transactions		
	Advise details of any business property you have purchased or sold. We need the relevant solicitors statements, sale & purchase agreement and valuation report if done.		
	Did you sell any properties during the period 1 April 2017 to 31 March 2018? On sale did your lawyer complete an IR833 return? Please provide copies of any returns.		
	Please contact us if you are proposing to subdivide or sell land, whether business or private, as there may be unexpected tax and GST implications.		
23.	Contingent Liabilities		
	If you have any contingent liabilities (e.g. legal claim against your business) at balance date write brief details below:		
	Name of creditor:		
	If you have any contingent liabilities (e.g. legal claim against your business) at balance date write brief details below:		
	Description of the liability:		
	OTHER INCOME		
24.	Wages (Personal)		
	Please note that we will have your summary of earnings from Inland Revenue relating to Wages, Superannuation, Accident Compensation, Family Support etc received during the year.		
25.	Interest (Company and Personal)		
	Provide details of interest received on all investments and bank accounts. Please ensure that all interest certificates are enclosed		
26.	Dividends (Company and Personal)		
i) ii) iii)	Please ensure that all dividend certificates are enclosed. Provide a schedule of all share investments held by you as at 31 March 2018. Provide us with the details of any share investmentsbought or sold during the financial year.		
	If you know the market value of your share investments on 1 April 2017 and on 31 March 2018 please provide these details. You can obtain this information from your investment advisor.		

Ple	ase select Yes if the item is applicable or N/A if it is not applicable.	Yes	N/A
27.	Rental Income (Company and Personal)		
	Provide details of rental income and expenditure, including statements from real estate firms if they act as your property manager. If applicable please provide a copy of the Body Corporate Maintenance Fund account Provide us with copies of any sale and purchase agreements and associated legal statements for all rental property transactions during the financial year.		
28.	PIE Income		
	Please attach all annual PIE tax statement advices - we will determine whether this income needs to be included in your tax return. NOTE: This may include investments in superannuation schemes if the scheme has elected to be a PTRE (Portfolio Tax Rate Entity).		
29.	Interest in a Foreign Company or Unit Trust		
	If you hold shares in a foreign company or unit trust please provide a list and values as at 31 March 2018 together with any dividend certificates. Significant changes have been made to the taxation of shares or units held in foreign companies and unit trusts. These changes mean more people will now be subject to the Foreign Investment Fund (FIF) rules. If the FIF rules apply you will no longer be taxed solely on dividends received from these entities.		
30.	Deductible Expenses		
	Please attach details of expenses incurred in earning income (eg commissions, loss of income insurance, interest on loans used to acquire investments etc.)		
31.	Investment Trusts		
	Please provide us with copies of all gift statements, deeds of acknowledgement of debt and minutes prepared by your solicitor.		
32.	Losses from Look Through Companies (LTC)		
	Company Shareholding Loss \$ \$ \$ \$		
33.	Required Disclosure of Interest in a Foreign Superannuation Scheme or Life Insurance Po	licy	
i)	If you held rights or an interest in any of the above foreign entities at any time during the - name of foreign company or fund - country of residence - nature of interest held (eg superannuation, insurance) - date that interest was acquired - please advise us if you made a withdrawal or transfer during the year		
ii)	In addition, please disclose interests held by relatives and persons (including your companies, partnerships and trusts) associated to you so we can determine your deemed total interest in the foreign company or fund under the international tax rules.		

Ple	lease select Yes if the item is applicable or N/A if it is not applicable.				Yes	N/A
34.	. Tax Treatment of Financial Arra	angements			162	IN/A
	Please provide details of any Government and local body sto	•		uring the year, eg		
	Туре	Other Party	Other Term	Total Value \$		
				Q		
				\$		
	TAX REBATES (PERSONAL)					
35.	. <u>Donations</u>					
	Please provide receipts for all amounts over \$5.00.	donations made to	schools, churches	and charities for		
36.	. Working for Families Tax Credi	<u>ts</u>				
	To enable us to calculate any V	Vorking for Families	Tax Credits, enter d	etails below of all		
	Name of Child	IRD Number xxx-xxx-xxx	Date of Birth	Date Left School		
	Did you receive any Tax Credit	Is during the year?	JY/N			
	If you have married, separated or changed your family circumstances during the year please show dates and details below					
	Child Support received/paid					
	Private maintenance received/p	paid	\$	 		
37.	. In Work Tax Credit (only applie	s if you have depend	dent children)			
	As an employee or in self-empl	oyment you can get	an in work tax credi	t if you work		
	for at least: • 30 hours each week	as a couple, or		_		
	20 hours each weekHave dependent chil	as a sole parent				
	·	dien in your care				
	Please advise the following:	PRINCIPAL CARER		SPOUSE		
	No of hours worked per week		-			
	No of weeks worked No of dependent children		-			
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38.	Emails For our records could receive our newslette	you please confirm your email address and if you w r via email.	ould like to	
	Email address			
	Newsletter	Yes		
		No		
39.	Financial Statements	& Tax Reports		
	Please tell us if you w	ould like to receive a bound copy of your financial st	tatements and	
	tax returns or an elect	tronic copy?		
	Bound copy			
	Electronic			

Overseas Income Questionnaire

1. Did you have or do you have:

Yes

No

an overseas current/cheque account

an overseas call account/money market account

an overseas fixed term deposit

an overseas debit/credit card

an overseas mortgage/loan

overseas bonds/notes/other financial arrangements

shares in a foreign company/units in a foreign unit trust

a foreign portfolio with a portfolio manager or bank

a foreign pension/provident/superannuation fund

a foreign annuity

a foreign life insurance/assurance policy

ownership/interest in an oversea property

holdings in gold (physical or units)

2. Did you receive or do you receive:

overseas interest

overseas dividends

an overseas pension/annuity (including lumpsums)

overseas business income/self employment income/

consultancy or contract income

overseas rental income

a distribution from an overseas Trust or similar entity

(whether capital or income)

3. Did you have or do you have an interest in any off-shore entity as a:

Director, Member, Founder, Trustee, Protector, Appointer,

Settlor or Beneficiary (vested or discretionary).

This includes entities without separate legal personality such as

Partnerships, Joint Ventures, Trust and Estates, and entities with

separate legal personality, such as Foundations, Establishments (Anstalten),

Incorporated Estates (Stiftungen), Corporations, Limited Partnerships and

Companies

If you have ticked 'yes' to any of the above questions please provide the relevant information including balances and statements with your annual records.

TERMS OF ENGAGEMENT

I/we confirm that I/we have examined all the matters mentioned above and provided you with all the relevant details as requested. I/we hereby instruct you to prepare my/our financial statements and tax returns for which I/we acknowledge I/we will be charged on a time and cost basis, and that the terms of the engagement letter and terms of credit are confirmed as per the original Engagement letter I/we signed when we became a client.I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.50% per month,and that all accounts are due for payment by the 20th of the month following invoice date.The charging of such interest will be at your discretion.I/We accept that any collection costs you incur will be fully recoverable from me /us.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.You are to represent me/us as my/our tax agent.

I/we accept responsibility for the accuracy and completeness of the information supplied above which is to be used in the preparation of my/our Financial Statements. You are not to complete an audit, nor do I/we wish you to undertake a detailed review of my/our affairs in order to substantiate the accuracy of my/our information and therefore you are unable to provide any assurance on my/our financial statements. I/we understand your work cannot be relied on to detect error and fraud. I/we agree to you attaching to my/our Financial Statements your Accountant's Statement explaining your responsibilities.

Signature:			

<u>Note</u>: We are required to comply with the Financial Reporting Act 1993, and the recommendations and guidelines of the Chartered Accountants Australia & New Zealand which require that this questionnaire be completed by you, and returned to us to form part of our records.

Thanking you.

Yours faithfully,

J P GASCOIGNE (Principal)