

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

BUSINESS QUESTIONNAIRE

CLIENT NAME: _____

ADDRESS: _____ PHONE: _____

EMAIL: _____ BALANCE DATE: 31 March 201

BANK ACCOUNT FOR REFUNDS:

Account Name: _____

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- 1. RECORDS REQUIRED (where applicable)** YES N/A
- (a) **Cash book** – written up with bank reconciliation completed.
- OR** (b) **Computer generated financial information.**
- (c) **Bank statements** – business accounts, and where relevant, cheque butts.
- (d) **Bank statements** – savings and term deposit accounts.
- (e) **Interest and dividends Certificates** – provide certificates received for the year.

- 2. CHANGES TO COMPANY OR TRUST DETAILS**
- (a) If you trade through a Company, please provide details of any change in Shareholding or Directorship
.....
- (b) If you trade through a Trust, please provide details of any changes in Trustees or Beneficiaries.
.....
- (c) If any child beneficiary has turned 16 during the tax year, please provide Names, Date of Birth and IRD Number.

Child's Name	IRD Number	Date of Birth	Date left School

- 3. SOLICITORS STATEMENTS/LOAN AGREEMENTS**
- (a) For our records please supply the name of your firm of solicitors
.....
- (b) If you had any legal transactions during the year (eg. sale or purchase of properties, raising or releasing mortgages, litigation, Trust gifting), and/or received a loan advance, please supply copies of all statements and relevant documents including accounts for legal fees.

- 4. INCOME DURING YEAR NOT BANKED** YES NO
- Was all business income banked to your business bank account? IF NOT, advise details and the amounts used for –
- (a) Personal expenditure \$.....
- (b) Business expenditure (supply details) \$.....
- (c) Lodged into other bank accounts \$.....

5. **CASH ON HAND** YES N/A
 Cash on hand should include cash floats and business takings prior to balance date not banked until after balance date.

Takings not banked at balance date \$..... Cash Float \$.....

Have these takings been included in your GST return? YES/NO

6. **STOCK ON HAND/WORK IN PROGRESS** YES N/A
 Stock and work in progress should be valued at the lower of cost or market value. You are required to do a stock take and maintain full records.

Value of stock on hand \$..... Value of work in progress \$.....

Do these figures include GST? YES/NO

7. **GOODS AND SERVICES TAX AND FRINGE BENEFIT TAX** YES N/A
 Please supply copies of GST returns, FBT returns and supporting working papers.

8. **AMOUNTS OWING TO YOU (ACCOUNTS RECEIVABLE)** YES N/A
 Total amount owing to you at balance date \$.....(GST inclusive)
 Please supply list of all accounts owing.

9. **AMOUNTS OWING BY YOU (ACCOUNTS PAYABLE)** YES N/A
 Total amount owing by you at balance date \$..... (GST inclusive)
 Please supply a list of all accounts owing including the name of the creditor, details of the expense and the amount owing.

10. **ASSET PURCHASES/LEASED/SOLD** YES N/A
 Please ensure your records clearly show details of these transactions including –
 (a) Full purchase/sale price
 (b) Trade in value
 (c) Date of transaction
 (d) New or second hand
 (e) Finance details, eg. hire purchase agreements
 (f) Check last years depreciation schedule for items that no longer exist or work and notify us.

11. **BUSINESS MOTOR VEHICLE (S) – PRIVATE USAGE** YES N/A
 The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____
 Business _____ km
 Total _____ km
 Percentage Business _____ %

Vehicle Description: _____
 Business _____ km
 Total _____ km
 Percentage Business _____ %

Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred.

If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

12. HOME OFFICE EXPENSES (if applicable)

If part of your home is set aside for use as an office/workshop/storage area Please provide the following details:

Area used for Business: _____ m²
 Total Area of House & Workshop: _____ m²
 Power \$ _____ Telephone Rental \$ _____
 Insurance (Building & Contents) \$ _____ Internet Rental \$ _____
 Interest (House Mortgage) \$ _____ Business toll calls \$ _____
 Rates (including regional council rates) \$ _____
 Repairs and maintenance \$ _____
 Rent \$ _____
 Other \$ _____

13. PRIVATE USAGE

YES N/A

Your estimate of the value of business goods taken for private use at **cost price** \$.....
 per week/year

Please ensure the following are recorded on the cheque butts or cash book.

- (a) Private toll calls
- (b) Domestic power
- (c) Private insurance
- (d) Any other personal goods or services included in your monthly business payments.

14. BUSINESS EXPENSES PAID FROM PRIVATE FUNDS

YES N/A

Please provide us with a list of expenses paid from private funds, if any.
 For example – stamps, newspapers, credit card payments etc

15. LOANS AND/OR MORTGAGES

YES N/A

Please supply all statements showing interest paid and the principal amount owing at balance date for all Loans/Mortgages.

16. WAGES

YES N/A

Please supply us with a copy of your Employer Monthly Schedules and Wage Reconciliation or supply us with your wage records and PAYE payment receipts.

17. ENTERTAINMENT & GIFTS

In order to make a claim for gifts you must keep full details of the dates and names of the people gifts were purchased for.

Please keep full details of the dates & names of people entertained, reasons for the entertainment and the Business the people represent.

18. TRAVEL AND ACCOMMODATION

Please keep a full breakdown in relation to the business trips, conferences and accommodation.

19. FINANCIAL REPORTING ACT

YES NO

The Financial Report Act requires that directors complete Company financial statements within 6 months of balance date. Could all companies provide records within this time frame. If you are trading as a company please state.

20. MIXED USE HOLIDAY HOME

YES NO

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? If yes, provide details of property:

Was the property empty for 62 days in the income year? **YES NO**

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Holiday Home – Information Required

The number of days the property was empty during the income year _____

The number of days the property was occupied by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate _____

** Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property*

The number of days the property was rented: _____

Total amount of rent received: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ _____

Cost of repairing damages caused by tenants \$ _____

Number of days spent in the property while repairing damages caused by tenants _____

Mortgage interest \$ _____

Rates \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) : _____

YOUR ADDITIONAL NOTES OR COMMENTS

TERMS OF ENGAGEMENT: To: CARY MOSSMAN LIMITED.

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns. 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 the original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% 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. 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 however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

.....
Client Signature

.....
Date Completed

.....
Client Signature

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Date Completed