

FINANCIAL STATEMENTS QUESTIONNAIRE - 2024

Name:	
Phone:	
Mobile:	
Fax:	
Email:	
Address:	
Nature of business:	

AUTHORISATION

I instruct Smart Tax Solutions Limited to prepare financial statements & tax returns for the 2024 year. I undertake to supply all information required for this engagement and accept responsibility for the accuracy and completeness of such information. I acknowledge that no audit or review engagement will be performed and accordingly no assurance will be expressed on the financial statements or tax returns.

I authorise Smart Tax Solutions Limited to obtain any additional information required for the preparation of my taxation return from our Solicitors, Banks, Government agencies and financial organisations.

Signature:	Signature:
Date:	Date:

INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you (To tick the box, double click the checkbox and select “Checked”).

1. Bank Statements / Cheques

*not required if we do your GST

If no cash book or computer files are supplied, please provide and include one month past balance date:

- Bank statements including savings account & term deposits
- Cheque & deposit butts showing the nature of each payment/deposit
- Details of any electronic transactions

Please advise the number of the last Cheque used in March 2021

2. Cash books

Cash books?

If you keep a manual cash book, please provide and include one month past balance date:

- The cash, written up, analysed and reconciled to the bank statements monthly.
- The bank statements including any savings accounts & term deposits.

3. Accounting Software

Are you using accounting software?
If yes, the name of the accounting software:

Version of Software:

If you use an Accounting Package, please provide:

- Name and version of software.
- Complete backup at the end of the financial year.
- Reconciled Accounts Receivable & Accounts Payable at year end.
- Balance Sheet and Profit & Loss account for the year.

<p style="text-align: right;">- Bank reconciliation and final bank statements for the year for all bank accounts. <input type="checkbox"/></p> <p>Do not start a new year until year end alignment adjustments have been made in your system. Please contact us for further information.</p>				
<p>4. Credit Card Statements</p> <p style="text-align: right;">Credit card statements? <input type="checkbox"/></p> <p>If you paid any business expenditure by credit card, please provide the statements. Highlight the business expenses clearly.</p>				
<p>5. Loan Statements</p> <p style="text-align: right;">Loan statements? <input type="checkbox"/></p> <p>Supply copies of transaction statements for loans for the financial year.</p>				
<p>6. Fringe Benefit Tax (FBT) Returns</p> <p style="text-align: right;">Fringe Benefit Tax (FBT) Returns? <input type="checkbox"/></p> <p>Supply copies of Fringe Benefit Tax (FBT) returns and work papers for the year.</p>				
<p>7. Goods & Services Tax (GST) Returns</p> <p style="text-align: right;">Goods & Services Tax (GST) Returns? <input type="checkbox"/></p> <p>Supplies copies of GST work papers for the year if you file the returns. *not required if we do your GST</p>				
<p>8. Interest and Dividend Certificates</p> <p style="text-align: right;">Interest and Dividend Certificates? <input type="checkbox"/></p> <p>Supply copies of certificates for interest & dividends received during the year.</p>				
<p>9. Cash on Hand at Balance Date</p> <p style="text-align: right;">Cash on Hand at Balance Date? <input type="checkbox"/></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 50%; padding: 5px;">Cash on Hand \$</td> <td style="width: 50%; padding: 5px;">Date banked:</td> </tr> <tr> <td style="padding: 5px;">Petty Cash \$</td> <td style="padding: 5px;">Till/Cash Floats \$</td> </tr> </table> <p>(Include cash sales before balance date which were banked after balance date).</p>	Cash on Hand \$	Date banked:	Petty Cash \$	Till/Cash Floats \$
Cash on Hand \$	Date banked:			
Petty Cash \$	Till/Cash Floats \$			

10. Accounts Receivable (Debtors) – see attached Schedule 1

Accounts Receivable (Debtors) – see attached Schedule 1?

Total Including GST: \$

All amounts owing to you at balance date should be scheduled. Exclude bad debts written off prior to balance date.

11. Accounts Payable (Creditors) – see attached Schedule 2

Accounts Payable (Creditors) – see attached Schedule 2?

Total Including GST: \$

All amounts owing by you at balance date should be fully detailed per Schedule 2. Holiday pay or bonuses paid within 63 days of your balance date may be included.

12. Stock on Hand

Stock on Hand?

Value of stock at balance date including GST.: \$

Stock should be physically counted at balance date and adequate records kept to substantiate the dollar value arrived at.

Select the valuation method used: Cost / Market Selling Value / Replacement Price / Discounted Selling Price

Is any stock subject to retention of title clauses? YES / NO

If yes, Please supply details:

Please note that if you estimate your stock to be less than \$10,000 at balance date, you may have the option of not physically counting your stock. In these cases we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. (Annual turnover must not exceed \$1.3 million).

13. Work in Progress

Work in Progress?

Include material costs, labour costs and overhead costs which have been paid for or are included in your schedule of accounts payable, including GST: \$

14. Payments received in advance/deposits

Payments received in advance/deposits?

Provide details, including GST.: \$

15. Transactions Not Through the Business Account

Were all sales banked into your business trading bank account?

If not, list amounts not banked including how they were spent:

	\$
	\$
	\$

16. Investments - Shares & Deposits

Shares

Please provide:

Details of any share purchases or sales by the business during the year.

Include the price, number of shares bought or sold and the date of purchase or sale.

Dividend notices for any dividends received during the year.

Deposits

Please provide:

Year end statements for all deposits by the business at balance date.

Certificates summarising the gross interest received and RWT deducted for each deposit.

Portfolio Investment Entities

Please provide:

Details of any PIE investments during the year including a copy of the distribution summaries.

Portfolio Summary Reports

Please provide:

A copy of any such report received from your investment

manager or adviser.

17. Overseas Investments

Overseas Investments?

Did the business have any overseas equity investments during the year?

If yes, Please provide details:

Did the business have any bank accounts denominated in foreign currency or any other off-shore investments?

If yes, Please provide details:

18. Trusts

Trusts?
Is this checklist being completed for a Trust?

If so:

Have there been any changes in Trustees during the year?

Have there been any variations to the Trust deed, resettlements or other major changes to trust arrangements during the year?
Have any gifts been received by the Trust during the year?

If yes, Please provide details:

Have any assets or investments been transferred from the settlers during the year?

If yes, Please provide details:

19. Private Use

Enter the value of goods taken for private use at their cost price, including GST \$:

20. Assets Purchased or Sold – see attached Schedule 3

Assets Purchased or Sold – see attached Schedule 3?

List details of fixed assets purchased or sold during the year e.g. vehicles, plant, and properties on Schedule 3. Where applicable please provide the following details:

- Hire Purchase or loan agreements
- Lease agreements
- All legal statements and agreements
- Trade-in details
- Lost, stolen or scrapped items
- Copies of Tax Invoices for items over \$5,000.00

21. Legal and Loan Documents

Legal and Loan Documents?

Please provide copies of the following as applicable:

- Legal invoices
- Sale & purchase agreements for property / business transactions during the year.
- Solicitor settlement statements for property transactions.
- Valuation for business property acquired.
- Gifting documents for gifts during the year.

22. Expenses paid in Cash or from Personal Funds

Please provide a detailed list of any such expenses including dates, nature of expenses and amounts, including GST.

	\$
	\$
	\$

23. Motor Vehicles and Home Office Expenses

a) Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book is:

Vehicle Description:	
Business km:	
Total km:	
Percentage Business :	

- A detailed & accurate log book must be completed for a 3 month period every 3 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:

b) Home Office Expenses

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

Business Area m ² :	
Total Area m ² :	
Insurance \$:	
Interest (Mortgage) \$:	
Power \$:	
Rates \$:	
Repairs & Maintenance \$:	
Other \$:	
Total \$:	

24. Business Changes or Major Transactions

Has the nature of your business changed during the last financial year or have there been any major transactions? (e.g., purchase or sale of property or other significant investments?)

If yes, please provide details:

25. Contingent Liabilities & Capital Commitments

Are there any matters uncertain at the balance date which may result in future costs or gains?

If yes, please provide details:

Are there any commitments for capital expenditure at balance date?

If yes, please provide details:

Is there any non-cancellable operating lease commitment at balance date?

If yes, please provide details:

SCHEDULE 1 – ACCOUNTS RECEIVABLE (DEBTORS)
Amounts owing to you at 31 March 2024

Name of Customer	Amount Excluding GST	GST	Amount Including GST
Totals			

SCHEDULE 2 – ACCOUNTS PAYABLE (CREDITORS)
Amounts owing to you at 31 March 2024

Name of Supplier	Nature of Goods or Service	Amount Excluding GST	GST	Amount Including GST
Totals				

PERSONAL - RENTAL QUESTIONNAIRE - 2024

Name:	
Phone:	
Mobile:	
Fax:	
Email:	
Address:	

AUTHORISATION

I instruct Smart Tax Solutions Limited to prepare my income tax returns for the 2024 year. I undertake to supply all information required for this engagement and accept responsibility for the accuracy and completeness of such information. I acknowledge that no audit or review engagement will be performed and accordingly no assurance will be expressed on the tax returns, summary or related schedules.

I authorise Smart Tax Solutions Limited to obtain any additional information required for the preparation of my taxation return from our Solicitors, Banks, Government agencies and financial organisations.

Signature:

Date:

PERSONAL INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you (To tick the box, double click the checkbox and select "Checked").

1. Earnings from Employment National Superannuation

Earnings from Employment National Superannuation and Scheduling Income Subject to:

Did your earnings during the year include a redundancy payment?

Did your earnings during the year include a redundancy payment?

If yes, please provide details of any redundancy tax credit claimed:

This information is available to us from Inland Revenue provided you have authorised us to act as your tax agent.

2. NZ Investment Income

NZ Investment Income?

Please supply copies of all certificates for interest & notices for dividends received during the year

Did you buy or sell any shares during the year? If so, please provide details?

Did you invest in any NZ Portfolio Investment Entities (PIES) during the year?

If yes, please provide details & copies of distribution summaries for the year:

Did you purchase or sell any 'financial arrangements' (e.g. corporate bonds & capital notes Yes / No government & local body stock, futures, commercial bills, etc) during the year?

If yes, Please provide details:

3. Overseas income

Overseas income?

Did you have any overseas investments during the year?

If yes, Please provide details:

Did you hold any rights or an interest or shares in a foreign company, unit trust superannuation scheme or life policy at any time during the year?

If yes, Please provide details:

Did you have any bank accounts denominated in a foreign currency or any other off-shore investments?

If yes, Please provide details:

4. Rental Income

Rental Income?

If you received income from the rental or lease of property please complete a Rental section below

5. Business Income

Business Income?

If you received any income from a business you operate in your own name please complete a Business questionnaire (financial statements questionnaire).

6. Company, Trust, Estate, or Other Income

Company, Trust, Estate, or Other Income?

Please attach full details of any other income you received (e.g. business/partnership/trust/estate income, company shareholder/employee salary, overseas income, pensions, income protection insurance, royalties, income from share or property dealing, taxable Maori authority distribution)

7. Look-through Company Losses (LTC)

Look-through Company Losses (LTC)?

8. Expenses

Expenses?

Please attach full details of any expenses incurred in earning income (e.g. Income protection insurance, ACC levies, interest on loan borrowed for investment, etc.)

9. Donations Tax Credit & Childcare/Housekeeper Rebate

Donations Tax Credit & Childcare/Housekeeper Rebate?

If you would like us to complete these claims please provide all receipts. Did you make any donations via Payroll giving during the year? Please provide details:

10. Loan

Loan?

Did you borrow any funds to invest during the year? If yes, please provide details.

11. Working for Families Tax Credits

Working for Families Tax Credits?

If you or your partner started or stopped receiving Working for Families assistance during the year for any children please advise:

Name of Child	IRD Number	Date of Birth	Date left school

RENTAL INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you (To tick the box, double click the checkbox and select “Checked”).

1. Property Details

Please list the address of any properties you rented:	If a property was not rented for the full 12 months, please provide details of why it was vacant.
Address:	
Address:	
Address:	

Please advise if you or any members of your family have rented or occupied a rental property during the year.

2. Sold/Bought Property Details

Sold/Bought Property Details?

If you bought or sold a property/chattels during the year please supply:

- Solicitors Settlement Statement
- Loan details for property purchased
- A copy of the latest Valuation for the property
- A list of Chattels purchased or sold during the year, and their cost or sale prices

If additions or improvements were made to a rental property during the year, please provide details (nature, cost, date completed / available to use).

4. Registered for GST

Are you registered for GST?

Are you registered for GST? If so, please provide your working for GST Returns filed during the year. (Note: The supply of residential accommodation is exempt from GST)

5. Notes

Please provide any information/notes, if any: