

Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records. Please copy this questionnaire for each entity and phone us on (09) 489-5041 if you need any assistance.

Name: _____ Phone: _____
 Balance Date: _____ Email: _____

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending as stated above. 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 all accounts are due for payment by the 20th of the month following invoice date.

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. 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.

Signature _____ Date _____

Please refer to relevant sections applicable to you:

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11. Home Office & Motor Vehicle expense claim	Schedule 1 & 2

Any significant changes in the past 12 months? If yes, please provide brief details:

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This questionnaire tries to cover all possible requirements to complete your accounting requirements so please only complete those that you feel relate to you.

Records Required:	Comment:
1. Wages / NZ Superannuation / Benefits	
<p>Please provide us with the names of parties you have received the following from:</p> <ul style="list-style-type: none"> * Wages * ACC Payments * Government Superannuation * Any Other Benefits * Share Options exercised <p>In most cases we can access this information from the IRD website, however we do need to check all details have been included.</p> <p>Do you receive or believe you are entitled to Working for Families payments?</p>	
2. Interest and Dividends	
<p>Please supply the tax certificates:</p> <ul style="list-style-type: none"> * For interest there will be an annual tax certificates showing the withholding tax deducted. * If any dividends are taken as bonus shares include these advice slips also <p>In most cases we can access this information from the IRD website, however we do need to check all details have been included.</p>	
3. Accounting software and/or bank statements	
<p>If you use an accounting package or cashbook either</p> <ul style="list-style-type: none"> * If we have access, confirm that the file is up to date and ready to be reviewed by us; or * Send us the file or link by email. <p>If HPCA are required to process your transactions for the year we require bank statements for all accounts (incl. savings, loans, credit cards).</p>	
4. Partnerships, Trusts, Estates, LTC and Companies	
<p>Please supply details of income received from entities which we do not prepare the financial statements for</p> <p>Please include financial accounts and tax returns if available</p>	
5. Overseas Income	
<p>New Zealand residents are liable for tax on all world wide income so please provide the following:</p> <ul style="list-style-type: none"> * Include overseas interest, dividends, rental, wages received and taxation paid * If applicable, please provide details of the value and quantity of the investments held at any time during the financial year. Please provide the date, value and details of any purchases, sales and income (dividends). * Please attach all of your investments advisor's reports. This information is required so we can calculate if any income needs to be declared under the FIF (Foreign Investment Fund) rule * All documents relating to any sale or purchase of investments, details of amounts received or paid during the year. 	

6. Cryptoassets		
<p>Have you purchased, sold or traded in Cryptoassets during the income year?</p> <ul style="list-style-type: none"> * The type of Cryptoassets * For each transaction provide the date, type of transaction - bought or sold, number of units, value in NZD * Trade reports * Bank statements showing transactions <p>There has been a significant increase in IRD audits of Cryptoassets. Please ensure you keep all records of trades and</p>		
7. GST Returns		
<p>If you complete your own GST returns, please include the working papers, showing how the income and expense totals were calculated</p>		
7.1 GST - Extra Information		
<ul style="list-style-type: none"> * If you have purchased an asset during the year and have claimed GST on that asset, please advise the GST inclusive cost and the business use percentage. * If the business use percentage changed during the year, please advise what the new percentage was at year end. * Did you keep a log book during the period to record the business use for this asset? * Have you made any adjustment in your GST return for this asset? * If you traded in an asset during the year was GST returned on the disposal? 		
8. Rental Properties		
<p>For any commercial or residential rental properties we require:</p> <ul style="list-style-type: none"> * Rental agency summaries or, * Schedule of income and explanations for any significant difference from the prior year. * Schedule of expenses: including Rates & water rates paid, insurance, repairs & maintenance, interest paid <i>For Repairs and Maintenance please include invoices or explanations to support amounts over \$1,000</i> <p>If you own multiple properties that are not managed by an agent you may be able to claim Home Office expenses. Please complete the Home Office worksheet if this applies to you.</p> <p>If you have travelled to inspect your rental properties please advise the dates and distance travelled.</p>		
9. Donations		
<p>Please provide details of any:</p> <ul style="list-style-type: none"> * Donations made (incl receipts) * Donation claims already submitted to the IRD for the year 		
10. Any other income or expenses		
<p>Did you receive any other income not addressed above? Do you have any expenses you can claim i.e. income protection insurance?</p>		

Motor Vehicle Expense Claim

Vehicle		Private use %	
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Code	Expense	Total Expense	Pvt Adjustment
	Repairs & running costs		
	Fuel & oil		
	Insurance		
	HP interest		
	Depreciation		
	Loss on sale		
	Depreciation recovered		

Sub - total

GST adj required?

GST

Total private use adjustment

Vehicle		Private use %	
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Code	Expense	Total Expense	Pvt Adjustment
	Repairs & running costs		
	Fuel & oil		
	Insurance		
	HP interest		
	Depreciation		
	Loss on sale		
	Depreciation recovered		

Sub - total

GST adj required?

GST

Total private use adjustment

Home Office Expense Claim

Property information

Address of property	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div> <div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
Area of house (m2)	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
Area used as dedicated home office (m2)	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>
Percentage to claim	<div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>

Expenses with GST	Ref	Gross amount	Amount to claim
Power & gas			
Insurance - building			
Insurance - contents			
Repairs & maintenance			
Rates			
Water rates			
Internet & Cellphone			

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Expenses without GST	Ref	Gross amount	Amount to claim
Mortgage interest			
Rent			

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