

Please complete with information we need for your Business Accounts and Income Tax Return.

Trading entity questionnaire- Company, Trust, Partnership, Sole trader.

Name:

Balance Date:

Records Required	✓	(Tick if completed)
<b>What accounting system do you use?</b>		
<ul style="list-style-type: none"> <li>Carter &amp; Assoc. process my transactions or Xero</li> </ul>	<input type="radio"/>	
Please provide copies of bank statements confirming account balances as at year-end.		
<b>Do you use another computerised system?</b>		
–Please provide details		<input type="radio"/>
<ul style="list-style-type: none"> <li>General Ledger printout</li> <li>Creditors printout</li> <li>Debtors printout</li> </ul>	<ul style="list-style-type: none"> <li>Trial Balance</li> <li>Balance Sheet</li> </ul>	<ul style="list-style-type: none"> <li>Bank reconciliation at year-end</li> <li>Profit &amp; loss or cashbook report</li> </ul>
<b>A manual system or cashbook?</b>		
<ul style="list-style-type: none"> <li>Your Cashbook (if one is kept)</li> <li>Details of any Cash received and not banked.</li> </ul>	<ul style="list-style-type: none"> <li>Cheque/deposit books</li> <li>Bank statements for the full year.</li> </ul>	<ul style="list-style-type: none"> <li>Bank reconciliation at balance date (if completed)</li> </ul>

Do you have Accounts Payable at year end? (Entities who you owe money as at the 31 <sup>st</sup> of March)	<input type="radio"/>	Accounts payable listing as at year end.
Did you have Accounts Receivable at year end? (Entities who owe you money as at 31 <sup>st</sup> of March)	<input type="radio"/>	Accounts receivable listing at year end. List of bad debts written off during year.

➤ <b>Have you bought or sold a property this year?</b>	<b>YES / NO</b>	If yes, please supply details-
Rental Income/Mixed Use Holiday Home	<b>YES / NO</b>	
If rent received exceeds \$4000 please complete the Rental questionnaire for each property.		
➤ <b>Do you have any donations receipts?</b>	<input type="radio"/>	<b>YES / NO</b>
If yes, please include receipts (include donations to school)		

Stock on Hand & Work in Progress	
<b>Stock-</b> Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.  <i>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option. (Please note that if your annual turnover is more than \$1.3million, you are not able to use this option).</i>	<input type="radio"/> Valued at lower of: <input type="radio"/> Cost <input type="radio"/> Net realisable value <input type="radio"/> Market value  <input type="radio"/> \$ _____ GST- <b>INCLUDED / EXCLUDED</b> (Please circle)
<b>Work in Progress</b> Include material costs, labour costs and overhead costs.	<input type="radio"/> GST- <b>INCLUDED / EXCLUDED</b>
<b>Stock in Transit</b> Paid for but not received at balance date.	<input type="radio"/> GST- <b>INCLUDED / EXCLUDED</b>



**Covid- 19**

➤ Did you receive any COVID-19 support payments?  YES / NO  
 If yes, please provide details of payments received.

➤ Did you receive the Small Business Cashflow Scheme Loan?  YES/ NO

**Loss of Earnings Insurance Policies**

Please include a copy of the policy and total paid for the year.  \$ \_\_\_\_\_  
 GST-  
 INCLUDED / EXCLUDED

**Investment Income**

➤ Do you have New Zealand investments?  YES / NO  
 If yes, please supply copies of Interest RWT certificates and Dividend Statements, if any.

➤ Do you have overseas investments?  YES / NO  
 If so, please provide portfolio advisor reports-

➤ Have you sold or purchased land or Buildings?  Settlement Statement  
 Sale and purchase agreement  
 Lawyers invoice  
 Valuation

**Expenses paid in Cash or from Personal Funds**

Please provide a list if applicable-

**Home Office Expenses- relating to business / self-employed / shareholder employees**

Please note that this information only needs to be provided in ONE of your questionnaires.

**If part of your home is set aside principally for use as an office/workshop/storage area.**

Please provide the following details-

Property Address:		
Power & Gas	\$	
Insurance (Building & Contents)	\$	
Rates & Water Rates	\$	Office Area
Repairs & Maintenance	\$	_____ M2
Rent paid (if property not owned)	\$	Total House Area
Mortgage Interest Paid (If property owned)	\$	_____ M2
Other-	\$	
<b>Total:</b>	\$	

**Motor Vehicles**

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: _____	Vehicle Description: _____
Business: _____ km	Business: _____ km
Total: _____ km	Total: _____ km
Percentage Business: _____ %	Percentage Business: _____ %
<ul style="list-style-type: none"> <li>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. <b>(Inland Revenue may still need this to be substantiated)</b></li> <li>If you are operating as a company, please indicate which vehicles are available for private use (potentially liable for fringe benefit tax)</li> </ul>	
Comments-	

**Conclusion**

If you have any questions regarding this client questionnaire and letter of engagement please do not hesitate to call us. It is a requirement of The New Zealand Institute of Chartered Accountants that this questionnaire is signed and returned to us. In order to signify your acceptance of the terms of engagement, please sign and return to us.

Acknowledged on behalf of .....by:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Inland Revenue prefers to pay any refunds by direct credit.**

**Please advise the bank account number you would like any refunds deposited to.**

<b>Bank Account No.</b>
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