

GARY CHAPMAN & ASSOCIATES LTD. CHARTERED ACCOUNTANTS
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End of Year Questionnaire

Ensure this questionnaire is completed and included with your records			
Client Name		Phone:	
Balance Date		Fax:	
		Email:	
Convenient time to call you is:			
Alternative phone numbers are:			
Would you like us to supply a copy of your Financial Statements to your bank or Finance Company?		Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)	
Has the nature of the business changed in the last 12 months?			

To: Gary Chapman & Associates Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ending as per 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 Client Information Authority and Terms of Trade. I/we signed when I/we became a client.

I/We also accept that Gary Chapman & Associates Limited has the right to charge interest on overdue accounts at the rate of 2.5% 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 the discretion of Gary Chapman & Associates Limited. I/We accept that any collection costs incurred by Gary Chapman & Associates Limited will be fully recoverable from me/us.

Gary Chapman & Associates Limited are hereby authorised to communicate (in compliance with the Privacy Act 1993) 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, including authority to link with the Inland Revenue Department as my/our tax agent for all tax types and authority to access and change information through ACC Online and directly with ACC staff. I/We understand your practice is subject to review by the Chartered Accountants Australia + New Zealand and we authorise that our records may be viewed during this process.

Print Name: Print Name:

Signature: Signature:

Dated: Dated:

BUSINESS

Records Required	✓	Comment
Bank Statements, Cheque butts, Cash books, etc		
<p>Where no Cashbook is supplied, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> ▪ Bank statements including any savings account or term deposit. ▪ Cheque & Deposit butts showing the nature of each payment/deposit. ▪ Receipt books. Make sure any items not for business sales are clearly marked. ▪ Suppliers' invoices filed in cheque number order. <p>Where you supply a written Cashbook, please provide and include one month past balance date:</p> <ul style="list-style-type: none"> ▪ Cashbook, written up, analysed and reconciled to the bank statements monthly. ▪ Bank statements including any savings account or term deposit. ▪ Cheque & Deposit butts showing the nature of each payment/deposit. <p>Where you supply a computerised Cashbook, please provide:</p> <ul style="list-style-type: none"> ▪ Backup disk as at the end of financial year or email files to us. ▪ Copy of Bank Reconciliation as at balance date for all bank accounts. ▪ Final Bank Statement for year for all bank accounts. ▪ Transaction Listing for Accounts Payable and Accounts Receivable as at balance date. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Employer – Wages paid to Employees		
<p>Please send a month by month summary of Gross Wages and PAYE deductions as returned to the IRD.</p> <p>OR</p> <p>Send a copy of your Employer Monthly Deduction Schedules (IR 348).</p>	<input type="checkbox"/> <input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
<p>Supply copies of Fringe Benefit Tax (FBT) returns and work papers.</p>	<input type="checkbox"/>	
Goods & Service Tax (GST) Returns		
<p>Please supply your copies of Goods & Service Tax (GST) returns and work papers.</p>	<input type="checkbox"/>	
Loan Statements		
<p>Supply a copy of any loan transaction statements for the financial year up to your balance date.</p>	<input type="checkbox"/>	
Interest and Dividend Certificates		
<p>Supply copies of certificates.</p>	<input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
<p>All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>

Accounts Payable (Creditors) – see attached Schedule 2		
<p>All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively, mark on cheque butts or highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.</p>	<input type="checkbox"/>	<p>Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Cash on Hand		
<p>*Cash on Hand \$ _____ Date banked __/__/__</p> <p>Petty Cash \$ _____</p> <p>Till Floats/Cash Floats \$ _____</p> <p>*(Include cash sales prior to balance date but not banked until after balance date).</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Stock on Hand		
<p>Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>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).</p> <p>Work in Progress Include material costs, labour costs and overhead costs.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<p>Valued at lower of:</p> <ul style="list-style-type: none"> ▪ cost <input type="checkbox"/> ▪ net realisable value <input type="checkbox"/> ▪ market value <input type="checkbox"/> <p>\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p> <p>\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Capital Expenditure		
<p>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> ▪ Hire Purchase or loan agreements. ▪ Lease agreements. ▪ All legal statements and agreements. ▪ Trade-in details. ▪ Lost, stolen or scrapped item. ▪ Copy of Tax Invoices. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Income In Advance		
<p>Did you receive any income in advance? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Please advise:</p> <p>_____</p> <p>_____</p>		

Transactions Not Through the Business		
<p>Were all sales banked into your business trading bank account?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If No, list amounts not banked and when they were lodged:</p> <p>_____</p> <p>_____</p>		
Non-Sales Lodgements		
<p>Were any deposits banked not for sales?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If so, list amounts:</p> <p>_____</p> <p>_____</p>		
Legal and Loan Documents		
<p>Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.</p>	<input type="checkbox"/>	
Business Expenses		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums. ▪ Legal fees. ▪ ACC payments and arrangements – Employer ACC & Self-Employed. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Private Use		
<p>Value of goods taken for private use at their cost price.</p>	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Expenses paid in Cash or from Personal Funds		
<p>Please provide a list if applicable. E.g. Stamps, Stationery, Travel Expenses.</p>	<input type="checkbox"/>	
Cash Expenses From Sales		
<p>Did you pay for any expenses from cash takings? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If so, please provide details :</p> <p>_____</p>		

Motor Vehicles	Home Office Expenses
<p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <ul style="list-style-type: none"> ▪ 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. <p>_____</p> <p>_____</p>	<p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Business Area: _____ m²</p> <p>Total Area: _____ m²</p> <p>Power \$ _____</p> <p>Insurance (Building & Contents) \$ _____</p> <p>Interest (House Mortgage) \$ _____</p> <p>Rates \$ _____</p> <p>Repairs & Maintenance \$ _____</p> <p>Other \$ _____</p> <p>Total \$ <u>_____</u></p>

Schedule 1 – Accounts Receivable (Debtors)
Amounts owing to you at Balance Date

Client Name	
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Name of Debtor	Description of Sale	Net Amount	GST	Total Incl GST

Totals			\$ <u> </u>
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Bad Debts – (Excluded in above totals)			
List bad debts written off during the year			
Totals			\$ <u> </u>

Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at Balance Date

Client Name	
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Name of Creditor	Description of Goods	Net Amount	GST	Total Incl GST

Totals			\$
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INDIVIDUAL

Records Required	<input type="checkbox"/>	Comments
Wages/National Superannuation/Benefits		
<p>Please provide us with the names of any organisations you have received the following from:</p> <ul style="list-style-type: none"> ▪ Wages ▪ ACC Payments ▪ National Superannuation ▪ Any other benefits <p>In most cases IRD will have sent us these details direct, however we do need to check all details have been included.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Student Loan		
<p>Do you have a Student Loan?</p> <p>If so, please provide your latest statement from IRD.</p>	<input type="checkbox"/>	
Interest and Dividends		
<p>Please supply the advice slips.</p> <ul style="list-style-type: none"> ▪ For interest received, you should have an annual advice notice showing the withholding tax deducted. This may be on the bottom of your Bank Statement dated 31st March. ▪ If any dividends are taken as bonus shares, also include these advice slips. 	<input type="checkbox"/> <input type="checkbox"/>	
Rental and Leased Property		
<p>Please complete attached rental questionnaire.</p>		
Foreign Investment Fund (FIF)		
<p>Did you have an investment in a foreign fund? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Please attach details.</p>	<input type="checkbox"/>	
Partnerships, Trusts, Estates and Companies		
<p>Please supply details of income received.</p> <p>_____</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>	

Income from sale of Shares/Land & Buildings		
Please provide details <hr/> <hr/> <hr/>	<input type="checkbox"/>	
Overseas		
Include overseas interest, dividends, wages received and taxation paid. Note: New Zealand residents are liable for tax on all world-wide income.	<input type="checkbox"/>	
Any Other Income		
Attach details <ul style="list-style-type: none"> ▪ Income Replacement Insurance Policy – provide details of premiums and claims. ▪ Look Through Company – if you have been allocated a share of a loss other than from a company that we are aware of, please provide details 	<input type="checkbox"/> <input type="checkbox"/>	
Donations, Housekeeping and Childcare Tax Rebates		
Have you any rebates to claim? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, have you sent your rebate claim form to Inland Revenue? Yes <input type="checkbox"/> No <input type="checkbox"/> Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> Attach donation and childcare receipts.	<input type="checkbox"/>	

Working for Families Tax Credits and Parental Tax Credit

Please supply full names and birth dates of all children. Please note the following:

- Has a child been born within the current financial year?
- Has a child left school or home?
- Please advise if you have received Working for Families Tax Credits during the year from the IRD or WINZ?
- Also provide details of any child support or maintenance payments made or received.

Income for Working for Families purposes includes the following extra nine types of income:

1. Attributable trustee income.
2. Attributable fringe benefits.
3. PIE income other than registered superannuation schemes.
4. Passive income over \$500 earned by children.
5. Worldwide income received by a non-resident spouse.
6. Tax exempt salary or wages from overseas.
7. Income equalisation deposits made.
8. Certain pensions and annuities.
9. Other payments received from any sources that are used for your family's day-to-day living expenses over \$5,000.

<u>Child's Name</u>	<u>IRD No.</u>	<u>Date of Birth</u>	<u>Date left School</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____