

GARY CHAPMAN
ASSOCIATES LTD

GARY CHAPMAN & ASSOCIATES LTD. CHARTERED ACCOUNTANTS
P.O. Box 1380, Taupo; Suite 19, 19 Tamamutu Street, Taupo; Phone: 07-378 0331; Fax: 07-378 0335
Bridge Street, Tokoroa; Phone/Fax: 07-886 6282;
Email: info@garychapman.co.nz; Website: www.garychapman.co.nz

End of Year Questionnaire

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 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:

TRUST

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"/>	
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"/>	
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"/>	
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"/>	

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:

Power	\$ _____	Business Area	_____ M2
Insurance (Building & Contents)	\$ _____	Total Area	_____ M2
Interest (House Mortgage)	\$ _____		
Rates	\$ _____		
Repairs & Maintenance	\$ _____		
Other	\$ _____		
Total	\$ _____		

Gifting Programme

Please advise the date of gifts made to your trust during the Financial Year. If you have copies of the gifting documentation from your solicitor, please attach this.

Date of Gift _____

Major Transactions

Please provide a list of any major transactions that have occurred during the Financial Year that affect the Trust.

Partnerships, Trusts, Estates and Companies

Please supply details of income received.

Income from sale of Shares/Land & Buildings

Please provide details

Overseas

Include overseas interest, dividends, wages received and taxation paid.

Note: New Zealand residents are liable for tax on all world-wide income.

Any Other Income

Attach details

- 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

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		
Please complete attached rental questionnaire.		
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>		
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 _____ _____ _____	<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"/> <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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

RENTAL

Property Details	
Please provide us with the addresses of any rental properties you have. Address: _____ Address: _____ Address: _____	If a property was not rented for a full 12 months, please provide details of why it was vacant. _____ _____

Rental Income and Expenditure	✓												
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties OR Please provide details of the following for each rental property. Use a separate sheet if necessary.	<input type="checkbox"/> <input type="checkbox"/>												
Income: Total Rent Received \$ _____													
Expenses:													
Accounting fees \$ _____	Phone \$ _____												
Advertising (to rent) \$ _____	Power \$ _____												
Bank fees \$ _____	Rates \$ _____												
Insurance \$ _____	(including regional council rates)												
Legal fees \$ _____	Repairs and Maintenance \$ _____												
Management fees \$ _____	(please attach details or invoices)												
Mortgage Interest \$ _____	Valuation fees \$ _____												
(attach copy of loan summary/statements from bank)	Water rates \$ _____												
Details of any other expense relating to rental property: _____ \$ _____ _____ \$ _____													
Details of visits to inspect property/conduct property business: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 60%;">Details</th> <th style="width: 30%;">Kilometres</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table>	Date	Details	Kilometres	_____	_____	_____	_____	_____	_____	_____	_____	_____	
Date	Details	Kilometres											
_____	_____	_____											
_____	_____	_____											
_____	_____	_____											

Home Office Expenses (if applicable)	
If part of your home is set aside principally for use as an office/workshop/storage area which is used by you in relation to your rental property, you may be able to claim a proportion of your home expenses against your rental income. Please provide the following details:	<input type="checkbox"/>
Area used for Business: _____ m ²	
Total Area of House & Workshop: _____ m ²	
Power \$ _____	
Insurance (Building & Contents) \$ _____	
Interest (House Mortgage) \$ _____	
Rates (including regional council rates) \$ _____	
Repairs and maintenance \$ _____	
Other \$ _____	
Total \$ _____	
Cost of House and Section \$ _____	
Cost of Section \$ _____	
Construction materials: (timber, brick, etc) _____	

Residential Land Withholding Tax

Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.

Mixed Use Holiday Home

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes No

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 asset was used 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

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: _____

Relationship to owner (if any): _____

Amount of rent they paid: \$ _____

Dates rented (From: To) _____

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) : _____

Other Details Required (if applicable)

- Solicitors Settlement Statement
- Sale and Purchase Agreement
- Loan details for property purchased
- A copy of the latest Rateable Valuation
- A list of chattels with their dates and value for properties bought or sold during the year

**Thank you for completing this questionnaire
Don't forget to sign it**