



Business Name: \_\_\_\_\_

Financial Year:       MM / YY       Phone Number: \_\_\_\_\_

Business Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

Please complete the checklist below to determine which parts of the questionnaire you need to complete.

**Only complete the section of the questionnaire if you answer 'yes' to the relevant question. It is a requirement of Inland Revenue that this questionnaire be completed in full, signed and dated by the client. This is the BUSINESS questionnaire. If we prepare your personal tax return then you will also need to complete an Individual Questionnaire.**

If you or your company received a covid leave support payment for working owners, we will need to know, as this is taxable income in personal tax returns; please ensure the appropriate section of the questionnaire is completed.

|                                                                              | YES                      | NO                       | If 'Yes' complete |
|------------------------------------------------------------------------------|--------------------------|--------------------------|-------------------|
| 1. What accounting systems have you used during this financial year?         |                          |                          |                   |
| A complete computerised accounting package (e.g. MYOB or Xero)?              | <input type="checkbox"/> | <input type="checkbox"/> | A1                |
| A manual system or no system?                                                | <input type="checkbox"/> | <input type="checkbox"/> | A1.1              |
| Brown & Associates Ltd processed my transactions internally during the year. | <input type="checkbox"/> | <input type="checkbox"/> | A1.1              |
| 2. Do you employ staff?                                                      | <input type="checkbox"/> | <input type="checkbox"/> | A2                |

- |                                                                                                                                 |                                                                                                                                                          |  |  |     |
|---------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-----|
| 3. Did you have any Loans, Hire Purchase or Lease Agreements during the year?                                                   | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A3  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 4. Do you carry Stock or have Work in Progress?                                                                                 | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A4  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 5. Did you have any Accounts Payable (Creditors) at Balance date?                                                               | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A5  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 6. Did you have any Accounts Receivable (debtors) at balance date?                                                              | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A6  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 7. Have you purchased or disposed of any Business/Trust assets during the year?                                                 | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A7  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 8. Do you pay Fringe Benefit Tax?                                                                                               | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A8  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 9. Are you registered for GST?                                                                                                  | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A9  |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 10. Did the Business/Trust receive any Interest or Dividends during the year, or have investments in Managed Portfolio Schemes? | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A10 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 11. Did you buy or sell a Business, Real Estate or Investments during the year?                                                 | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A11 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 12. Did you receive any foreign income or incur foreign expenses or own foreign shares?                                         | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A12 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 13. Do you want to claim a Home Office Allowance?                                                                               | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A13 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 14. Did you incur any costs which have a private use component?                                                                 | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A14 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 15. Did you incur any entertainment expenses?                                                                                   | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A15 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 16. Are you completing this questionnaire for a Trust?                                                                          | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A16 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 17. Did you have any cash, cheques or floats on hand at balance date?                                                           | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A17 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |
| 18. Did you have any livestock at any point during the year?                                                                    | <table border="1" style="display: inline-table; width: 100px; height: 20px;"><tr><td style="width: 50%;"></td><td style="width: 50%;"></td></tr></table> |  |  | A18 |
|                                                                                                                                 |                                                                                                                                                          |  |  |     |

**IN ALL CASES PLEASE ALSO COMPLETE SECTION A19**

## **AUTHORITY & DECLARATION**

I accept responsibility for the accuracy and completeness of the all information supplied, and undertake to review the completed return and advise of any errors or omissions within 10 days. I agree that any liability that may arise to Brown & Associates Accounting Group Ltd will be limited to three times the fee charged for preparing the return.

I hereby authorise Brown & Associates Accounting Group Ltd to prepare a tax return and any necessary financial statements from the information I have supplied, and to sign the completed tax return as a true and correct return on my behalf as agent. I do not wish Brown & Associates Accounting Group Ltd to complete an audit or review.

I consent to Brown & Associates Accounting Group Ltd obtaining all necessary information from third parties, including the Inland Revenue Department (IRD), which includes the IRD online service. I also consent to the release of information from Brown & Associates Accounting Group Ltd to the institute of Chartered Accountants of New Zealand for the purpose of satisfying them that their professional standards are met.

I understand that payment of our invoice is due 20<sup>th</sup> of the following month of the date of our invoice, and late payment may be subject to interest, and Brown & Associates Accounting Group Ltd reserves the right to charge overdue fees on all accounts not paid by due date. Brown & Associates Accounting Group Ltd reserves the right to hold all information and files until all invoices are paid in full. I also personally guarantee the payment of all Brown & Associates Accounting Group Ltd invoices.

**Signed:** ..... **Date:** .....

**If you require assistance to complete this Questionnaire please call us on (03) 928 0529**

**A1. Computerised Accounting Systems**

What system are you using?      System Version

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**Enclosed      N/A**

Please provide the following records:

A backup disk for your financial year (if available)

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Password to access your accounting package

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Copies of the following reports printed from your system: (if applicable)

Annual Management Financial Statements

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Annual detailed General Ledger

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Trial Balance as at Balance Date

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Bank Reconciliations as at Balance Date

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Cheque books and Deposit Books for the full year

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Bank Statements for the full year

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**A1.1. Manual Cashbook or no system****Enclosed      N/A**

Please provide the following records:

Your cashbook (if one is kept)

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Bank reconciliation as at balance date (if completed)

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Cheque books and Deposit Books for the full year

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Bank Statements for the full year

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If no cashbook has been kept, please ensure the following:

All cheque butts are completed in full

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Any direct debits or eftpos transactions are detailed on bank statements

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The source of all deposits not detailed in the deposit books are clearly detailed on the bank statements

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**A2. Wage Records****Enclosed      N/A**

Please provide the following records:

Your wages book for the year, or

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Annual summary reports from your computerised payroll system

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All IR345 returns and Employer Monthly Schedules

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Please also provide details of any remuneration owing to employees as at balance date (holiday pay, bonuses) and indicate what portion of these amounts were paid, or will be paid, within 63 days of your balance date as this is deductible for income tax purposes

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**A3. Loans, Hire Purchase and Lease Agreements****Enclosed      N/A**

Please provide the following records:

Copies of any agreements that have been entered into during the financial year

Details of any agreements repaid or refinanced during the year

Confirmation of loan balances as at balance date

Loan account statements if available

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**A4. Inventory or Work in Progress (Livestock Farmers complete A19)****Enclosed      N/A**

Please provide the following records:

A copy of your year-end stocktake workings (cost GST exclusive)

Details of the nature of any work in progress as at balance date

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The value of Stock on Hand at balance date was:

\$

**(Note:** Original cost must be used as the value for all stock items on hand unless an independent valuation has been obtained)

The value of Work in Progress at balance date was:

\$

**(Note:** WIP should be valued at cost of materials used, direct labour plus factory overheads after deducting any progress payments. Profit margin should not be included)

Please contact us if you are unsure how to value your inventory or work in progress.

**A5. Accounts Payable (Creditors)****Enclosed      N/A**

Please provide the following records:

A Payables Aged Trial Balance as at balance date printed from your accounting system **or**

A detailed list of all amounts owing at balance date (GST inclusive) including name, type of expense and amount owing for each creditor.

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The total of all Accounts Payable as at balance date was:

\$

**A6. Accounts Receivable (Debtors)****Enclosed      N/A**

Please provide the following records:

A Receivables Aged Trial Balance as at balance date printed from your accounting system **or**

A detailed list of all amounts owing at balance date (GST inclusive) Including name and amount owing for each debtor.

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The total of all Accounts Receivable as at balance date was:

\$

**A7. Assets****Enclosed      N/A**

Please provide the following records:

Purchases A detailed list of any assets purchased during the year including the date purchased, purchase price (GST inclusive) and advising if the asset purchased was new or second hand

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Copies of invoices for any assets over \$1,000 in value

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Sales A detailed list of any assets sold including the date sold and sale value

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Disposals/Write Offs A detailed list of assets written off/disposed of for no value during the year and the reason for the write off/disposal.

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**A8. Fringe Benefit Tax (FBT)****Enclosed      N/A**

Please provide the following records:

A copy of all FBT returns filed during the financial year

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A copy of any workings supporting the figures on your FBT returns

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**Note:** If Brown & Associates Accounting Group Ltd has prepared FBT Returns on your behalf, please ignore this section.

**A9. Goods and Services Tax (GST)****Enclosed      N/A**

Please provide the following records:

A copy of all GST returns filed during the financial year

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A copy of all workings supporting the figures on your GST returns

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**Note:** If we have prepared GST Returns on your behalf, please ignore this section.

**A10. Interest and Dividends, Managed Portfolio Schemes****Enclosed      N/A**

Please provide the following records:

A copy of all Resident Withholding Tax certificates received

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A copy of all Dividend Advice notices

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Please supply information from your financial planner detailing opening balances, movements, income received and closing market value as at Balance date, deductible fees incurred.

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**A11. Buying/Selling Investments, Real Estate or a Business****Enclosed N/A**

Please provide the following records:

A copy of all documentation relating to the purchase or sale of Investments (shares, foreign investments, etc.)

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A copy of all documentation **including legal statements and Sale and Purchase Agreements** relating to the purchase or sale of any Real Estate

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A copy of all documentation **including legal statements and Sale and Purchase Agreements** relating to the purchase or sale of a business.

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**A12. Foreign Income or Expenses or Foreign Shares****Enclosed N/A**

Please provide the following records:

Details of the nature and amounts of any foreign income received and any related foreign tax credits

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Overseas shares – We require details and numbers of shares owned at the beginning of the financial year, the market value at that date, shares purchased and sold during the twelve month period, details and number of shares owned at the end of the financial year and their market value at that time.

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Details of the nature and amounts of any expenses paid to people or Businesses who are not New Zealand residents

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Details of any investment with OMIP, MAN Investments, or Liontamer Investments

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**A13. Home Office Allowance****Address of the property :**

\_\_\_\_\_

The annual total of the following expenses are required in order to complete the calculations:

|                              |    |                            |    |
|------------------------------|----|----------------------------|----|
| Rent (if property not owned) | \$ | Legal Expenses re Mortgage | \$ |
| Insurance                    | \$ | Interest (on Mortgage)     | \$ |
| Repairs and Maintenance      | \$ | Body Corporate Fees        | \$ |
| Electricity and Gas          | \$ | Valuation Fees re Mortgage | \$ |
| Rates and Water Rates        | \$ |                            |    |

**Note:** If you have supplied details of your house and the area used for business purposes to us in prior years, and the details have not changed, you do not need to supply the **following** information.

The total area of the house is:

|  |           |
|--|-----------|
|  | <b>m2</b> |
|--|-----------|

The total floor area used for business purposes is:

|  |           |
|--|-----------|
|  | <b>m2</b> |
|--|-----------|

**A14. Business Portion of Expenses**

Please provide the business use percentage for the following expenses and attach further details if required:

Motor Vehicle Expenses

% The business use percentage of a vehicle must be verifiable by a log book. A log book must be kept for a period of 90 consecutive days every **three years** unless you are paying FBT or the vehicle is classified as exempt from FBT. If you would like us to calculate the business use percentage from your log book, please enclose it with your records

Home Telephone

Land Line rental per month

|    |
|----|
| \$ |
|----|

Internet per month

|    |
|----|
| \$ |
|----|

Are these paid via the business bank account?

**Yes****No****A15. Entertainment Expenses**

Generally only 50% of entertainment costs are tax deductible, with the following exceptions.

Meals while travelling on business (unless with an existing business contact or guest)

Meals provided at a conference of at least four hours duration not including meal breaks

Meal allowances paid to staff working overtime Incidental entertainment at functions open to the public and with trade displays

Meals whilst on an overseas business trip

Entertainment for charitable purposes

If any of these exceptions apply to your entertainment expenditure, please provide details

**Yes****No****A16. Cash on Hand**

Please provide the following records:

Total sales not banked (cash, cheques, eftpos) at balance date were:

|    |
|----|
| \$ |
|----|

Total cash floats at balance date were:

|    |
|----|
| \$ |
|----|

Total petty cash on hand at balance date was:

|    |
|----|
| \$ |
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**A17. Trusts****Enclosed****N/A**

If you are completing this questionnaire for a Trust, please provide the following records:

Details of any changes in Trustees (including the name and contact details for a new Trustee, the name of an existing Trustee and the date of the change)

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Details of any changes in Beneficiaries during the year (including the name, date of birth, address and IRD number of any new Beneficiary and the date of the change)

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Copy of Trust Deed (if new)

Copies of any Deeds of Acknowledgement of Debt or Forgiveness in Reduction of Indebtedness actioned during the year.

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Details of any Gifts made to the Trust during the year (including copies of Gift Statements)

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Details of the Taxable Income of any beneficiary that we do not complete a personal Income Tax Return for

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Details of any beneficiary expenditure that was not paid through the Trust

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**A19. General (to be completed in all cases)****Enclosed****N/A**

Please supply the following information:

|                                                                                                                                                                                                                                                                                                                                                            |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| 1. Copies of all Insurance/Work Place Accident Insurance/ACC invoices.                                                                                                                                                                                                                                                                                     |  |  |
| 2. Copies of any invoices relating to repairs and maintenance where the amount incurred exceeds \$1,000.                                                                                                                                                                                                                                                   |  |  |
| 3. Details of any <b>Contingent Liabilities</b> or future commitments (including lease commitments, for example guarantees provided by the business or a commitment to buy a large capital item.                                                                                                                                                           |  |  |
| 4. Details of the nature and value of any business goods taken for personal use during the financial year.                                                                                                                                                                                                                                                 |  |  |
| 5. Details of the amount of any business income not banked into the business account, for example cash taken for private use, out of till expenses or income from a partnership or trust.                                                                                                                                                                  |  |  |
| 6. Details of any deposits received from customers/clients for goods not supplied at balance date.                                                                                                                                                                                                                                                         |  |  |
| 7. Details of any business expenses paid via a credit card which has not been analysed through the business accounting systems, including copies of all credit card statements for the year with business items identified.                                                                                                                                |  |  |
| 8. Details of any business expenses paid from private funds which have not been reimbursed by the business.                                                                                                                                                                                                                                                |  |  |
| 9. Prepayments<br>Did you incur any cost during the year for goods or services which were not fully used until after balance date? (other than any cost already included in A4)                                                                                                                                                                            |  |  |
| 10. Personal Services Income<br>If your business is a company, trust or partnership, and provided personal services, did 80% or more of your income from services come from one client (or a group of clients who are associated) AND was 80% or more of your income earned through work personally performed by one person (or relatives of that person)? |  |  |
| 11. If trading as a company:<br>a) Were there any changes in shareholding or directorships?                                                                                                                                                                                                                                                                |  |  |
| b) Were there any transactions with other entities associated to the Directors (Related Party Transactions)?                                                                                                                                                                                                                                               |  |  |
| 12. Do you expect there to be any major changes to your business activity, income or expenses during the next financial year that could significantly affect your tax liability?                                                                                                                                                                           |  |  |
| 13. Did the nature of your business change during the year?                                                                                                                                                                                                                                                                                                |  |  |
| 14. Details of any <b>other matters</b> which you feel might be relevant to determining the tax position of the business for the financial year                                                                                                                                                                                                            |  |  |

**Individuals**

If you have completed this questionnaire for a Company, Trust or Partnership, we also need personal information & you will need to complete the **INDIVIDUAL INFORMATION QUESTIONNAIRE**.

**Thank you. Your time and effort in completing this form is much appreciated & will assist us in turning the job round in a timely fashion.**