

Financial Statements Questionnaire – 31 March 2020

Ensure this questionnaire is completed and included with your records

Client Name	Bus. Phone:	
	Mobile:	
	Email:	

To: **Williamson & Co Chartered Accountants Limited**

Terms of Engagement

I/We hereby instruct Williamson & Co Chartered Accountants Limited to prepare my/our Financial Statements and Taxation Returns for the year ending 31 March 2020. 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.

Authority is given to obtain information from Inland Revenue, 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. I/we authorise you to obtain information from Inland Revenue about all tax types except child support in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

Authority is given to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy accounts(s) through ACC staff, and through MyACC for Business.

You are to represent me/us as my/our tax agent. A copy of all tax returns will be signed by me/us however you are authorised to file all taxation returns on behalf of myself/ourselves or any of my/our associated entities with the Inland Revenue Department prior to the signed copies being returned to this office for update of the records.

The authority to act must be signed by ALL appropriate signatories i.e. all partners in a partnership, trustees in a trust and directors in a company.

Name	IRD Number	Title	Signature	Date

Bank Account Confirmation

You may be aware that the Inland Revenue no longer issue refunds via a Cheque.
Refunds will be held by the Department until a bank account number has been advised.
Please confirm the bank account number that you wish any tax refunds to be deposited to.

Note: you can nominate different bank accounts to different tax types i.e. the bank account for an Income Tax refund may differ to the bank account nominated for GST refunds.

ENTITY OR TAXPAYER NAME	TAX TYPE	BANK ACCOUNT NUMBER

Have any of your details changed?

AML (Anti Money Laundering) – please note if your address has changed or there have been changes to your company shareholding or if your trustee details have changed, we may request further details to update our AML records.

Postal address _____ Physical address _____ Email: _____ Telephone Bus: _____ Mobile: _____	
Convenient time to call you is:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank? Yes <input type="checkbox"/> No <input type="checkbox"/> Bank Manager Name and Branch	
Name and address of your Solicitor:	
Have you recently formed a Trust? Yes <input type="checkbox"/> No <input type="checkbox"/>	Please provide details of your Trust including a copy the Trust Deed.
Have you sold or purchased a property during the year?	Please provide details including a copy of the sale/purchase agreement and solicitors' statements.
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: <hr/>	

Records Required	✓	Comment
Accounting Software		
Where you use an Accounting Software package, please provide: <ul style="list-style-type: none"> ▪ Backup or copy of the data as at the end of financial year, or provide access to your cloud based system ▪ 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"/>	Software name and version: _____ User Name: _____ Password: _____
Bank Statements, Cheque butts, Cash books, etc		
Where no Cashbook is supplied, please provide and include one month past balance date: <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 Where you supply a written Cashbook , please provide and include one month past balance date: <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 	<input type="checkbox"/> <input type="checkbox"/>	
Final Bank Statement		
Supply a copy of your bank statement including any savings, call or term deposit accounts dated 31 st March 2020 or spanning this date.	<input type="checkbox"/>	
Loan & Hire Purchase Statements		
Supply a copy of any loan and/or hire purchase transaction statements for the financial year up to your balance date.	<input type="checkbox"/>	
Employers – Wages paid to Employees		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. OR Send a copy of your Employer Monthly Deduction Schedule (IR 348) for the 12 months to your balance date.	<input type="checkbox"/> <input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Supply copies of certificates.	<input type="checkbox"/>	
Investments		
Please supply copies of term deposit statements, share investment statements (including advisor reports) and details regarding any other financial investment held at balance date. Have you bought, sold, gifted, or received any shares during the financial year up to your balance date?	<input type="checkbox"/> <input type="checkbox"/>	
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Accounts Payable (Creditors) – see attached Schedule 2		
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.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Records Required	✓	Comment
Cash on Hand		
*Cash on Hand \$ _____ Date banked __/__/__ Petty Cash \$ _____ Till Floats/Cash Floats \$ _____ *(Include cash sales prior to balance date but not banked until after balance date)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Stock on Hand		
Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at. 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). Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Valued at lower of: ▪ Cost <input type="checkbox"/> ▪ Net realisable value <input type="checkbox"/> ▪ Market value <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Prepayments / Income in Advance		
Have you made any payments in advance to suppliers? If pre-payments are for items other than stock, please provide a detailed schedule. Have you received any income in advance from customers? Please provide a detailed schedule.	<input type="checkbox"/> <input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure – see attached Schedule 3		
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: <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 items ▪ Copy of Tax Invoices A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/> If No, list amounts not banked and when they were lodged: _____ _____ _____		Personal \$ _____ Business \$ _____ Other bank accounts \$ _____
Legal and Loan Documents		
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.	<input type="checkbox"/>	

Records Required		✓	Comment
Business Expenses			
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:			
<ul style="list-style-type: none"> Insurance premiums Legal fees ACC payments and arrangements 		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Private Use			
Value of goods taken for private use at their cost price.		<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Expenses paid in Cash or from Personal Funds			
Please provide a list if applicable.		<input type="checkbox"/>	
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 Total _____ km Percentage Business _____ %</p> <p>Vehicle Description: _____</p> <p>Business _____ km Total _____ km Percentage Business _____ %</p> <p>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.</p> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</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>Area used for Business: _____ m² Total Area of House & Workshop: _____ m²</p> <p>Power \$ _____ Insurance (Building & Contents) \$ _____ Interest (House Mortgage) \$ _____ Rates (including regional council rates) \$ _____ Repairs & Maintenance \$ _____ Other \$ _____ Total \$ _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	
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.		<input type="checkbox"/>	
Residential property sales			
Have you sold any residential property during the year (not otherwise detailed on the information provided)?		<input type="checkbox"/>	
If yes, when was the property purchased?			_____
If it was purchased within 5 years of the sale date,			\$ _____
<ul style="list-style-type: none"> what was the original purchase price? and the sale price? 			_____
Research and Development			
If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure		<input type="checkbox"/>	

Records Required	✓	Comment																								
Mixed Use Holiday Home																										
<p>Do you have a property (holiday home or a bach) that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: _____</p> <p>Was the property empty for 62 days in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Holiday Home – Information Required</u></p> <p>The number of days the property was empty during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____ <input type="checkbox"/></p> <p>OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p> <p>If there is more than one tenant who used the property through the year, please attach details.</p> <p>Name of tenant: _____ Relationship to owner (if any): _____</p> <p>Amount of rent they paid: \$ _____ Dates rented (From: To) _____</p> <p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):</p> <table style="width:100%; border:none;"> <tr> <td style="width:60%;">Cost of advertising for tenants</td> <td style="width:20%; text-align:right;">\$ _____</td> <td style="width:20%; text-align:right;"><input type="checkbox"/></td> </tr> <tr> <td>Cost of repairing damages caused by tenants</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Number of days spent in the property while repairing damages caused by tenants</td> <td style="text-align:right;">_____</td> <td></td> </tr> <tr> <td>Mortgage interest</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Rates</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Insurance</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Repairs/maintenance for general wear and tear</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Other (please give details) : _____</td> <td></td> <td></td> </tr> </table>		Cost of advertising for tenants	\$ _____	<input type="checkbox"/>	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) : _____			
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Other (please give details) : _____																										
Mixed Use Boat or Plane																										
<p>Do you have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, provide details:</p> <p>Description: _____</p> <p>Market value: \$ _____</p> <p>Was the asset unused for 62 days in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Boat or Plane – Information Required</u></p> <p>The number of days the asset was unused during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____</p> <p>OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p> <p>For non-associated persons where payment received is at least 80% of market value:</p> <p>Number of days the asset was used: _____</p> <p>Income received: \$ _____</p> <p>Expenses incurred in respect of the asset (the list below is not exhaustive – details of all expenses will be required):</p> <table style="width:100%; border:none;"> <tr> <td style="width:60%;">Cost of advertising for hireage</td> <td style="width:20%; text-align:right;">\$ _____</td> <td style="width:20%;"></td> </tr> <tr> <td>Cost of repairing damages caused by hireage</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Operating costs / supplies</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Insurance</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Repairs/maintenance for general wear and tear</td> <td style="text-align:right;">\$ _____</td> <td></td> </tr> <tr> <td>Other (please give details) : _____</td> <td></td> <td></td> </tr> </table> <p>_____</p>		Cost of advertising for hireage	\$ _____		Cost of repairing damages caused by hireage	\$ _____		Operating costs / supplies	\$ _____		Insurance	\$ _____		Repairs/maintenance for general wear and tear	\$ _____		Other (please give details) : _____									
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Other (please give details) : _____																										

Trusts

Legal and Loan Documents

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.

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.

Rental Questionnaire – 31 March 2020

Ensure this questionnaire is completed and included with your records

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

Rental Income and Expenditure	✓																																																		
<p>Please supply bank statements and property agent rental statements, clearly identifying and detailing all transactions that relate to the rental properties</p> <p>OR</p> <p>Please provide details of the following for each rental property. Use a separate sheet if necessary.</p> <p>Income:</p> <p>Total Rent Received \$ _____</p> <p>Expenses:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Agency fees</td> <td style="width: 15%;">\$ _____</td> <td style="width: 33%;">Power</td> <td style="width: 19%;">\$ _____</td> </tr> <tr> <td>Advertising (to rent)</td> <td>\$ _____</td> <td>Rates - Land</td> <td>\$ _____</td> </tr> <tr> <td>Bank fees</td> <td>\$ _____</td> <td>Rates - Water</td> <td>\$ _____</td> </tr> <tr> <td>Insurance</td> <td>\$ _____</td> <td>(including regional council rates)</td> <td></td> </tr> <tr> <td>Legal fees</td> <td>\$ _____</td> <td>Repairs and Maintenance</td> <td>\$ _____</td> </tr> <tr> <td>Mortgage Interest</td> <td>\$ _____</td> <td>(please attach details or invoices)</td> <td></td> </tr> <tr> <td>Phone</td> <td>\$ _____</td> <td>Valuation fees</td> <td>\$ _____</td> </tr> </table> <p>Please provide a copy of any loan summary/statements from bank.</p> <p>Details of any other expense relating to rental property (including additional assets purchased):</p> <table style="width: 100%; border: none;"> <tr><td>_____</td><td>\$ _____</td></tr> <tr><td>_____</td><td>\$ _____</td></tr> <tr><td>_____</td><td>\$ _____</td></tr> <tr><td>_____</td><td>\$ _____</td></tr> <tr><td>_____</td><td>\$ _____</td></tr> </table> <p>Details of visits to inspect property/conduct property business:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="width: 10%;">Date</th> <th style="width: 50%;">Details</th> <th style="width: 40%;">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>	Agency fees	\$ _____	Power	\$ _____	Advertising (to rent)	\$ _____	Rates - Land	\$ _____	Bank fees	\$ _____	Rates - Water	\$ _____	Insurance	\$ _____	(including regional council rates)		Legal fees	\$ _____	Repairs and Maintenance	\$ _____	Mortgage Interest	\$ _____	(please attach details or invoices)		Phone	\$ _____	Valuation fees	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	_____	\$ _____	Date	Details	Kilometres	_____	_____	_____	_____	_____	_____	_____	_____	_____	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
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Other details required	✓																																																		
<ul style="list-style-type: none"> • Solicitors settlement statement • Sale and purchase agreement • Loan details for property purchased • A copy of the latest Rateable Valuation • A list of chattels and their value for properties bought or sold during the year 	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>																																																		

Records Supplied Checklist

Year ending 31 March 2020

Records required (where applicable)	✓
Copy of your bank statement including any savings, call or term deposit accounts dated 31 March 2020 or spanning this date	<input type="checkbox"/>
Bank statements, cheque butts, cash books, accounting software: <ul style="list-style-type: none"> • Narrated bank statements, and cheque and deposits books; OR • Reconciled cash book, bank statements, and cheque and deposit books; OR • Accounting software back up, copy or cloud access granted • Other equivalent data 	<input type="checkbox"/>
Dairy company statements	<input type="checkbox"/>
RD1, Farmlands, or equivalent statements	<input type="checkbox"/>
Rates notices	<input type="checkbox"/>
Government valuation notice	<input type="checkbox"/>
Solicitor statements for legal transactions	<input type="checkbox"/>
Interest certificates	<input type="checkbox"/>
Dividend certificates	<input type="checkbox"/>
Donation receipts	<input type="checkbox"/>
Receipts, invoices & statements	<input type="checkbox"/>
Term deposit details	<input type="checkbox"/>
Loan statements and/or Hire Purchase agreements & statements	<input type="checkbox"/>
Wage books, or IR348's & IR345's for the year	<input type="checkbox"/>
GST return copies and workpapers	<input type="checkbox"/>
FBT return copies and workpapers	<input type="checkbox"/>
ACC invoices, payment schedules, details	<input type="checkbox"/>
Completed questionnaire	<input type="checkbox"/>

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at 31 March 2020

All accounts or amounts owing to you at balance date should be scheduled.

Exclude any bad debts.

To enable bad debts to be excluded from income, these must be written off prior to balance date.

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	
---------------	--

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at 31 March 2020

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.

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
---------------	--

Schedule 3 – Fixed Assets

Capital Purchases and Disposals during the Year

Attached is a copy of your previous asset schedule for you to review. Please mark on the schedule (*) any assets that have been sold, scrapped or traded and complete the details on the table below for these assets.

Assets Sold, Scrapped or Traded

Date	Asset Name or Asset No.	Amount Inc GST \$	Sold, Scrapped or Traded

If there are any major assets that are not on the schedule, or have been purchased during the year, please complete the details on the table below.

Please include with your records, financial documents such as receipts, invoices, hire purchase agreements, loan agreements, lease agreements, trade-in details and also the latest Government Valuation you have received.

Assets Purchased

Date	Asset	Amount Inc GST \$	How Financed

Schedule 4 – 2020 Livestock (if applicable)

	Quantities					
	Opening	Births	Deaths	Bought	Sold	Closing
Sheep <i>(High priced sheep should be detailed separately)</i>						
Ewe hoggets'						
Two tooth ewes						
Mixed aged ewes (3 & 4) yrs						
Rising 5 yr and older ewes						
Mixed-age wethers'						
Breeding rams						
Beef Cattle <i>(High priced cattle should be detailed separately)</i>						
Rising 1yr Heifers						
Rising 2yr Heifers						
Mixed-age Cows						
Rising 1yr Steers & Bulls						
Rising 2yr Steers & Bulls						
Rising 3yr Steers & Bulls						
Rising 4yr Steers & Bulls						
Breeding Bulls						
Dairy Cattle Breed please circle Friesian/Jersey/Other						
Rising 1yr Heifers						
Rising 2yr Heifers						
Mixed-age Cows						
Rising 1yr Steers & Bulls						
Rising 2yr Steers & Bulls						
Rising 3yr Steers & Bulls						
Rising 4yr Steers & Bulls						
Breeding Bulls						
Pigs						
Weaners (less than 10 weeks)						
Growing pigs (10 to 17wks porkers & baconers)						
Growing pigs (over 17wks – baconers)						
Breeding sows (less than 1yr)						
Breeding sows (over 1yr)						
Breeding Bores						
Horses <i>(Attach detailed list of horses including Name, Age, Sex, and Sire)</i>						
Broodmares						
Broodmares in foal						
Breeding stallions						
Race horses (exclude trialling & pre-training)						
Trading horses (include trialling & pre-training)						
Sport horses						
Goats / Deer/ Emus / Dogs / Other						

Individual Questionnaire – 31 March 2020

Ensure this questionnaire is completed and included with your records

Client Name	Phone:	
	Mobile:	
	Email:	

Records Required	✓	Comments
Wages/National Superannuation/Benefits		
Please provide us with the names of any organisations you have received the following from: <ul style="list-style-type: none"> ▪ Wages ▪ ACC payments ▪ National Superannuation ▪ Any other benefits In most cases IRD will have sent us these details direct, however we do need to check all details have been included.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Student Loan		
Do you have a student loan? If so, please provide your latest statement from IRD	<input type="checkbox"/>	
Interest and Dividends		
Please supply the advice slips. <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 31 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	<input type="checkbox"/>	
Partnerships, Trusts, Estates and Companies		
Please supply details of income earned from any entity for which we do not prepare the accounts and tax returns.	<input type="checkbox"/>	
Records Required		
Overseas		
<ul style="list-style-type: none"> ▪ Supply details of overseas interest, dividends, wages received and taxation paid ▪ Provide details of any overseas investments held at any time during the financial year ▪ Attach all of your investments advisor's reports ▪ Have you at any point in your lifetime, ever contributed to a foreign superannuation scheme, even if you cannot receive the benefits until you retire? 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <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"/>	
Donations		
Do you want us to complete your rebate claim form? Yes <input type="checkbox"/> No <input type="checkbox"/> If so, please attach receipts.	<input type="checkbox"/>	
Residential Land Withholding Tax		

<p>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.</p>	<input type="checkbox"/>		
Working for Families Tax Credits and Parental Tax Credit			
<p>Please supply full names and birth dates of all children. Please note the following:</p> <ul style="list-style-type: none"> ▪ If you had a child born within the current financial year you may be eligible for the Parental Tax Credit. Please include their IRD Number below. If you do not have this you will need to obtain one for them in order to claim any entitlement for them ▪ Where a child has become financially independent during the current financial year, please advise the date they left school or home 	<input type="checkbox"/>		
<u>Child's Name</u>	<u>IRD No.</u>	<u>Date of Birth</u>	<u>Date left School</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Records Required	✓	Comments	
Working for Families Tax Credits and Parental Tax Credit (continued)			
<p>If you have received Working for Families Tax Credits during the year, please supply the certificate issued to you by IRD, detailing the amounts.</p> <p>Also provide details of any child support or maintenance payments made or received.</p> <p>If we do not prepare your spouse or partner's taxation return, please provide us with details of their income.</p> <p>Have there been any changes to your family circumstances, including a change in responsibility for your dependent child(ren), you have married, separated or otherwise changed your family circumstances? If so, please provide details.</p> <p>Do you share custody of your child(ren) with anyone other than your partner? If so, please provide details.</p> <p>Did you work on average less than 20 hours per week if single or did you and your spouse / partner combined work less than 30 hours per week? If so, please provide details.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Additional income information - Working for Families Tax Credits			
<p>From the year starting 1 April 2011 the definition of family income for Working for Families Tax Credits has been extended. You are now required to supply details of income received from the following sources:</p> <ul style="list-style-type: none"> ▪ Attributable trustee income Attributable trustee income is all income for the year of a trust that hasn't been distributed as beneficiary income. Trustee income will be attributed only to settlors of a trust. The settlors are individuals who establish or contribute funds to the trust. ▪ Attributable fringe benefits If you receive fringe benefits and you or your associates (e.g. the family trust) are shareholder-employees of the company you work for and you or your associates hold voting interests of 50% or more then you need to include the fringe benefits in your family income. The value of the fringe benefit is the tax-inclusive value of the benefit. 	<input type="checkbox"/> <input type="checkbox"/>		

Additional income information - Working for Families Tax Credits *(continued)***▪ PIE income**

This includes an amount of income attributed by a portfolio investment entity (PIE) to the principal caregiver or their spouse or partner, except if the PIE is a superannuation fund or a retirement savings scheme (e.g. KiwiSaver).

▪ Passive income of children

This includes all passive income such as interest, rents or beneficiary income, received by a dependent child above a threshold of \$500 per year, per child.

▪ Income of non-resident spouse

If your spouse or partner, who is not a tax resident, is earning an income overseas, from 1 April 2011 you will need to include their worldwide income as part of your family income.

▪ Tax exempt salary or wages

This includes salary and wages that are exempt from income tax under specific international agreements in New Zealand. (e.g. employees of international organisations such as the United Nations or the Organisation for Economic Co-operation and Development (OECD).

▪ Pensions and annuities

This includes tax-exempt overseas pensions and 50% of the amount of pension or annuity payments from life insurance policies or a superannuation fund, excluding NZ Super

▪ Other payments

These are payments from any other person or entities that are used for the family's day-to-day living expenses. If the total amount is more than \$5,000 for the tax year, then the total amount must be included as family income.

▪ Income equalisation scheme deposits (excludes 'adverse events' deposits)

This includes any deposits made by you, a company controlled by you or your trust to an agricultural, fishing or forestry business income equalisation scheme account at Inland Revenue.

▪ Major Shareholder in a Close Company

Shareholders owing at least 10% of a company where five or fewer shareholders own greater than 50% of the company will be required to include their proportionate share of net income of the company (in addition to dividends received from the company)

▪ Certain distributions from superannuation schemes and retirement savings schemes

Distributions received from superannuation schemes and KiwiSaver (other than on retirement) may be included in family income

▪ Fringe benefits to shareholders

Shareholder employees owning 50% or more of the company (including interests of associated persons) will need to include attributable fringe benefits (i.e. motor vehicles, low interest loans, subsidised transport > \$1k, contributions to insurance/sickness/accident/death funds >\$1k and other benefits >\$2k) *(continued)*

From the 2015 income year, employees and non-controlling shareholders will be required to include motor vehicles (where the person would have been entitled to more employment income if they had not chosen the motor vehicle) and the value of short term charge facilities.

▪ Losses

Losses from other businesses / investments / rental properties do not reduce income for the purposes of working out the Working for Families tax credits entitlement.

A detailed description and examples of above income types is available from the IRD website: <http://www.ird.govt.nz/income-tax-individual/income-adjust/intro/iit-adjust-income.html>

