

Business Questionnaire – 2020

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Ensure this questionnaire is completed and included with your records

| | | | |
|--------------|--|---------|--|
| Client Name | | Phone: | |
| Balance Date | | Mobile: | |
| Email | | Fax: | |

To: CooperAitken Ltd

Terms of Engagement

I/We hereby instruct you to prepare our Taxation Returns & Financial Statements for the 2020 year. 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 give you full authority to contact any organisation, via telephone, in writing or via internet access, including banks, solicitors, dairy companies the Inland Revenue Department (IRD), the Accident Compensation Corporation (ACC), the Companies Office and all other government agencies for the purposes of obtaining information necessary to complete the Financial Statements/Tax Return(s). I/We acknowledge that this information would not otherwise be available due to the Privacy Act restrictions but I/we give full authority for this statement to be used as written confirmation of my/our agreement to your obtaining information from any organisation for the above mentioned purposes.

I/We give you full authority to:

- Access and change information from the IRD for all tax types; this may be via telephone, in writing, via internet access or info express.
- Access and change information through My ACC for Business and/or directly with ACC staff;
- Maintain the company records and details on the Companies Office website.
- Verify financial information held by other parties.
- This also relates to any prior financial years.

Financial Statements prepared by you will carry the following disclaimers:

"A compilation is limited primarily to the collection, classification and summarisation of financial information supplied by the client. A compilation does not involve the verification of that information. We have not audited or reviewed the Financial Statements and therefore neither we nor any of our employees accept any responsibility for the accuracy of the materials from which the Financial Statements have been prepared. Further, the Financial Statements have been prepared at the request of and for the purpose of the client only and neither we nor any of our employees accept any responsibility on any ground whatever, including liability in negligence, to any other person."

Signature _____



Date _____

| | |
|---|---|
| Convenient time to call you is: and/or alternative phone number to above is: | |
| Would you like us to supply a copy of financial statements to your bank? Please advise contact person & branch Email address for Bank copy | Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One) |
| Has the nature of your business changed in any way during the past 12 months or in the next 12 months? If yes, please provide brief details at end of questionnaire: | |
| | |
| | |

| | |
|--------------------|--|
| Client Name | |
|--------------------|--|

| | | |
|---|--------------------------|---|
| Year-end checklist (to be completed on balance date) | | |
| Accounts Receivable (Debtors) – see attached Schedule 1 | | |
| All accounts or amounts owing to you at balance date should be scheduled but exclude any, which you are reasonably sure, won't be paid. | <input type="checkbox"/> | Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Any accounts that you believe are bad debts must be written off prior to balance date. This is achieved by creating a credit note which is evidence of the bad debt being written off. | | |
| 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 expense 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. | <input type="checkbox"/> | Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Cash on Hand at balance date | | |
| Cash on Hand \$ _____ Date banked ___/___/___ | <input type="checkbox"/> | |
| Petty Cash \$ _____ | <input type="checkbox"/> | |
| Till Floats/Cash Floats \$ _____ (Include cash sales prior to balance date but not banked until after balance date) | <input type="checkbox"/> | |
| Stock on Hand / Work in Progress / Consumables | | |
| If your stock is below \$10,000 you only need to do a stock-take if the value has reduced from the stock value shown in last year's accounts | | |
| Stock Adequate records of the physical stock count and adjustments must be completed and retained. | <input type="checkbox"/> | Valued at lower of: Cost <input type="checkbox"/> Realisable value <input type="checkbox"/> Market value <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Work In Progress Please provide details of work that has accumulated on jobs but not yet charged at labour plus material cost. | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Please provide details of prepayments received, if any | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| If you have consumable supplies in excess of \$58,000 at balance date, please list total cost. \$ _____ | | |
| Motor Vehicles (used in the Business) | | |
| Please record the vehicle mileage as at balance date for any vehicles used in the business | | |
| Vehicle Description _____ | | |
| Mileage _____ km | | |
| Vehicle Description _____ | | |
| Mileage _____ km | | |
| Vehicle Description _____ | | |
| Mileage _____ km | | |
| Vehicle Description _____ | | |
| Mileage _____ km | | |

Business Checklist – 2020

| | |
|--------------|--|
| Client Name | |
| Balance Date | |

| Records Required - Business | | Comment |
|---|--------------------------|---|
| Bank Statements, Cheque butts, Cash books, etc | | |
| Please supply ▪ Bank statements showing your bank balance at _____ for all accounts and loans. | <input type="checkbox"/> | |
| Credit Cards | | |
| Did you incur any business expenditure on credit card? If yes, please supply the statements and invoices indicating clearly which is business expenditure. | <input type="checkbox"/> | |
| Employers – Wages paid to Employees | | |
| Please send wage book as well as a month by month summary of Gross Wages and PAYE deductions as returned to the IRD including all relevant information of any non taxable allowances or other deductions. | <input type="checkbox"/> | |
| Holiday pay or bonuses paid within 63 days of your balance date may need to be included. | <input type="checkbox"/> | |
| Fringe Benefit Tax (FBT) Returns | | |
| Supply copies of Fringe Benefit Tax (FBT) returns and work papers. | <input type="checkbox"/> | |
| Interest / Dividend Certificates | | |
| Supply copies of all certificates or details of interest and dividends received, INCLUDING Investment Portfolio reports. | <input type="checkbox"/> | |
| Transactions Not Through Business | | |
| Were all sales banked into the business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/> | | Personal \$ _____ |
| Please provide details of any amount not banked into business account: | | Business \$ _____ |
| | | Other bank accounts \$ _____ |
| Private Use | | |
| Please provide details of goods taken for private use. | <input type="checkbox"/> | \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |
| Expenses paid from Personal Funds | | |
| Please provide a list if applicable. Examples: petrol, stamps, freight, etc. | <input type="checkbox"/> | |
| Motor Vehicle (owned by the Business) | | |

If your use of vehicles has changed please let us know below.

The proportion of motor vehicle business use as established by business running recorded in my vehicle log book(s) is:

Vehicle Description _____

Business _____ km
 Total _____ km
 Percentage Business _____ %

Vehicle Description _____

Business _____ km
 Total _____ km
 Percentage Business _____ %

Please note that a log book must be completed for a three month period every three years.

Private Vehicles Used for Business

Please advise

Make _____

Model _____

Engine size _____

Number of km's used for business _____

Home Office Expenses

Where you use part of your home/garage solely for business purposes please supply the following

Power \$ _____

Insurance \$ _____

Interest (House Mortgage) \$ _____

Rates \$ _____

Repairs & Maintenance \$ _____

Rent \$ _____

Total \$ _____

Business Area _____ sq m

Total Area _____ sq m

Any Other Information

Please provide any other details that will assist us in completing your returns

Information required for Individual Tax Returns.

| Records Required – Individual | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------------------|--|----------|-------|----------|-----------------------|----------|-------|----------|-----------|----------|-------|----------|-----------|----------|------------------------------------|--|------------|----------|-------------------------|----------|-----------------|----------|-------------------------------------|--|-------------------|----------|----------------|----------|--|--|-------------|----------|------|---------|------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|--|
| <p>If this entity also completes tax returns for related parties (such as children/shareholders/beneficiaries) it is important that the following information is also provided for them.</p> | | | Comments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest and Dividends | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Please supply the advice slips.</p> <ul style="list-style-type: none"> For interest there will be an annual advice notice showing the withholding tax deducted. If any dividends are taken as bonus shares include these advice slips also. Any interest received with no residual withholding tax deducted. Please include all Investment Portfolio Reports. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 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.</p> <p>Income: Total Rent Received \$ _____</p> <p>Expenses:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">Accounting fees</td> <td style="width: 10%;">\$ _____</td> <td style="width: 30%;">Phone</td> <td style="width: 30%;">\$ _____</td> </tr> <tr> <td>Advertising (to rent)</td> <td>\$ _____</td> <td>Power</td> <td>\$ _____</td> </tr> <tr> <td>Bank fees</td> <td>\$ _____</td> <td>Rates</td> <td>\$ _____</td> </tr> <tr> <td>Insurance</td> <td>\$ _____</td> <td colspan="2">(including regional council rates)</td> </tr> <tr> <td>Legal fees</td> <td>\$ _____</td> <td>Repairs and Maintenance</td> <td>\$ _____</td> </tr> <tr> <td>Management fees</td> <td>\$ _____</td> <td colspan="2">(please attach details or invoices)</td> </tr> <tr> <td>Mortgage Interest</td> <td>\$ _____</td> <td>Valuation fees</td> <td>\$ _____</td> </tr> <tr> <td>(attach copy of loan summary/statements from bank)</td> <td></td> <td>Water rates</td> <td>\$ _____</td> </tr> </table> <p>Details of any other expense relating to rental property:</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>Details of visits to inspect property/conduct property business:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 10%;">Date</td> <td style="width: 50%;">Details</td> <td style="width: 40%;">Kilometres</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table> | | | 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 | \$ _____ | Date | Details | Kilometres | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | <input type="checkbox"/> <input type="checkbox"/> | |
| 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 | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Details | Kilometres | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|---|--------------------------|---|
| Mixed Use Holiday Home | | |
| <p>Does this entity have a property (such as a 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> | | <input type="checkbox"/> |
| <u>Mixed Use Holiday Home – Information Required</u> | | |
| <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 _____ 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> | | <input type="checkbox"/> |
| <p>If there is more than one tenant who used the property through the year, please attach details.</p> <p>Name of tenant: _____</p> <p>Relationship to owner (if any): _____</p> <p>Amount of rent they paid: \$ _____</p> <p>Dates rented (From: To) _____</p> | | <input type="checkbox"/> |
| <p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):</p> <p>Cost of advertising for tenants \$ _____</p> <p>Cost of repairing damages caused by tenants \$ _____</p> <p>Number of days spent in the property while repairing damages caused by tenants _____</p> <p>Mortgage interest \$ _____</p> <p>Rates \$ _____</p> <p>Insurance \$ _____</p> <p>Repairs/maintenance for general wear and tear \$ _____</p> <p>Other (please give details) : _____</p> | | |
| Partnerships, Trusts, Estates and Companies (only if not completed by CooperAitken Ltd) | | |
| Please supply a copy of completed annual accounts and tax returns for the current year for any entity you have an Investment in. | <input type="checkbox"/> | |
| Overseas | | |
| <p>Also include overseas interest, dividends, and employment and taxation paid. Note: New Zealand residents are liable for tax on all world-wide income.</p> <p>Please advise if you own any OM-IP shares.</p> | <input type="checkbox"/> | |
| Claimable Expenses | | |
| <p>Attach details:</p> <ul style="list-style-type: none"> • Income Protection Insurance Policy – provide details of premiums and claims. | <input type="checkbox"/> | |
| Donations Rebates | | |
| <ul style="list-style-type: none"> • Have you any rebates to claim? • If Yes, have you sent your rebate claim form to Inland Revenue? • Do you want us to complete your rebate claim form? • Please supply all donation receipts | <input type="checkbox"/> | <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> |

