

## CLIENT INFORMATION QUESTIONNAIRE - BUSINESS

### FOR PREPARATION OF ANNUAL ACCOUNTS AND TAX RETURN

**NAME:**..... **PHONE NO:**.....

**BALANCE DATE:** ...../...../.....

Your balance date and/or income tax return date is approaching and this questionnaire should be completed and returned along with the requested material as soon as possible. The accuracy and reliability of your Financial Statements and returns depends on the completeness and detail of the information supplied by you. Completion of the questionnaire will enable the processing of your work to go ahead with the minimum of delay.

**Time spent seeking additional information not originally provided will impact on cost.**

#### 1. RECORDS REQUIRED (use one of three options)

**Option 1** (where full computer records or a cash book not kept).

- (a) **Cheque Butts** – with full details on all butts up to one month after balance date. Identify the nature of the payment, i.e. purchases, petrol, motor vehicle repairs, stationery, etc. Please mark all private payments as drawings.
- (b) **Bank Deposit Books** – with details of items other than normal business sales.
- (c) **Bank Statements** -
  - (i) Business Accounts
  - (ii) **Savings and Term Deposit Accounts**
- (d) **Credit Card Accounts** – monthly statements where used for business transactions.

#### **Option 2**

- (e) **Cash Book** – written up with bank reconciliation completed.

#### **Option 3**

- (f) **Full computer records**

#### 2. SOLICITORS STATEMENTS

If you have dealt with any legal transactions during the year, (i.e. sale or purchase of properties, raising or releasing of mortgages, litigation) please furnish to us copies of all statements and relevant documents including accounts for legal fees.



**8. AMOUNTS OWING TO YOU (ACCOUNTS RECEIVABLE)**

All accounts owing to you should be advised or listed. Any bad debts must be written off by balance date. Please advise total bad debts written off during the year.

Total Accounts Receivable (incl. GST) \$.....

Bad Debts written off (incl. GST) \$.....

**9. AMOUNTS OWING BY YOU (ACCOUNTS PAYABLE)**

Total Accounts Payable (incl. GST) \$.....

Please supply a **LIST** of amounts owing by you at balance date indicating the **NAME OF THE SUPPLIER AND NATURE OF THE TRANSACTION.**

These amounts should include GST (attach separate list if appropriate).

**10. PETTY CASH**

Details of all petty cash expenditure .....

(If not already on reimbursing cheque butt) (Attach separate list if appropriate)

**11. PARTICULARS OF ANY CAPITAL IMPROVEMENT OR NEW ASSET PURCHASED**

Have any motor vehicles, machinery or plant been purchased or leased during the year?

**Please enclose HIRE PURCHASE AND/OR LEASE AGREEMENTS**

Item	New/Used	From Whom Purchased	Date	Total Cost \$
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

**12. ASSETS SOLD DURING THE YEAR (Land, Buildings, Plant, Vehicles)**

**Include Assets traded-in.**

Asset	Date Sold	To Whom	Sale Price \$
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

**OR CHECK LAST YEAR'S DEPRECIATION REPORT IN FINANCIAL STATEMENTS**

Does last year's depreciation report show any assets incorrectly?

Attach adjusted schedule if appropriate.

**13(A) MOTOR VEHICLES (Non-companies / Partnership / Sole Traders)**

Have you updated your log book in the last three years and/or have you completed a log book for any vehicle purchased during the year?

If YES, please provide the vehicle model, percentage business usage from your log book for each vehicle you use below:

.....  
.....  
.....

**13(B) MOTOR VEHICLES (Companies)**

If your Company owns motor vehicles that qualify for Fringe Benefit Tax please provide copies of returns.

**14. GOODS TAKEN FOR PRIVATE USE**

Your estimate of the value of business goods taken for private use **at cost price.** \$.....  
Per week / year

**15. WAGES PAID TO SPOUSE AND / OR FAMILY**

If your spouse and/or family assist with your work were they paid? And, was PAYE deducted?

**PLEASE PROVIDE DETAILS**

NAME:..... RELATIONSHIP:.....

PER WEEK/YEAR \$..... IRD NO.: .....

**16. USE OF HOME/WORKSHOP FOR BUSINESS PURPOSES**

This may be the use of an area as an office or storage room etc. Please supply the following details:

Expenditure incurred on dwelling (if paid from business account these should be clearly identified)

Rates	\$.....	Rent	\$.....
Interest on Mortgage	\$.....	Repairs	\$.....
Electricity & Heating	\$.....	Telephone Rental	\$.....
Business Toll Calls	\$.....	Other	\$.....

(documents should be available if required)

**IF NOT ADVISED PREVIOUSLY PLEASE DETAIL THE FOLLOWING**

Purchase price of property \$..... Total area of home .....m2

Govt. valuation – Land \$..... Area used for business .....m2

Improvements \$.....

TOTAL \$  
=====

**17(A) BUSINESS EXPENSES PAID PRIVATELY**

For example – business entertainment, protective clothing, business education seminars. Please list any other item which you think may be claimable, and has not been recorded in your business records:

<b>Details</b>	<b>Amount (incl. GST)</b>
.....	\$.....
.....	\$.....
.....	\$.....
.....	\$.....

**17(B) PERSONAL EXPENSES PAID FROM BUSINESS**

Were any of your personal expenses paid for from the business bank account or credit card, for example, private toll calls or private insurance?

If yes, please provide the following details:

<b>Date</b>	<b>Details</b>	<b>Amount (incl. GST)</b>
...../...../.....	.....	\$.....
...../...../.....	.....	\$.....
...../...../.....	.....	\$.....

**17(C) BARTECARD OR SWAP SCHEMES USED PERSONALLY**

Were any of your Bartercard or Swap Scheme transactions used for personal use? If yes, please provide details of these below:

<b>Details</b>	<b>Amount</b>
.....	.....
.....	.....
.....	.....

**18. INSURANCE**

If you pay all business and personal insurances together please identify those relating to business, as distinct from personal insurances. Please identify any personal accident sickness premiums as these have optional treatment for tax purposes.

**19. KEY EXPENSES**

This area of expenditure requires some analysis to ascertain the eligible portion deductible for taxation. Please provide copies / details of the following expenses:

- + Legal expenses
- + Repairs and maintenance over \$500
- + Entertainment
- + Overseas business travel (include a diary record of business and private days)
- + ACC levies paid