

Copies of FBT Returns, workings and assessments

Copies of GST Returns, workings and assessments

Interest RWT Certificates

Dividend Advice Notices

Bank and Cash Transactions:

Ensure all cheque butts are completed in full, with name of Payee, details of expenses and amount. Personal expenses or drawings should be clearly marked.

Ensure all deposit slips completed as to source of deposit. Enclose day books if maintained.

- Are all Deposits on the Bank Statements sales? Yes / No
If no, please supply details:
e.g. Proceeds from Asset sales; Loans and Advances; Personal Contributions;
Tax refunds; GST refunds; Compensation; Damages
- Were all the business takings banked in your business account? Yes / No
If no, provide details and analysis
Cash taken for private use: \$ _____
Out of till expenses: \$ _____
Other: \$ _____
- Have you received any deposits from customers for goods not yet supplied? Yes / No
- Have you received any other income (e.g.: interest, dividends, income from a partnership, estate or trust or any income from overseas) which has not been banked into the business bank account? Yes / No
If yes, please supply details.
- Have you paid any expenses from funds other than the Business Bank Account? Yes / No
If yes, please schedule.
- Do you use credit cards for business purposes? Yes / No
If yes, please supply statements for the full year indicating clearly business related costs.
- Were there any business transaction carried out via your solicitor? Yes / No
If yes, please enclose legal statements.
- Does this entity have a mixed use holiday home (that is rented and used privately)? Yes / No
If yes, please enclose details of days used privately and days rented.

Creditors (Accounts Payable)

Total owed by you at 31 March or the business's financial year end (GST inclusive) (incl. payments made after 31 March that were owing at that date).

\$.....

Please schedule below or attach list of creditors

Attached / NA

Name of Creditor	Classification of Expense	Gross Amount	GST	Net Amount
Inland Revenue Department	PAYE			
	Power			
	Telephone			
	Fuel			
	Rates			
Total:				

Work in Progress

Total work in progress at 31 March or the business year end – excluding GST

\$.....

Work in Progress should be valued at cost of materials, direct labour and factory overheads after deducting progress payments. Profit margin should not be included.

Stock on Hand

Total stock on hand at 31 March or the business year end- excluding GST \$.....

Circle Basis of Valuation - Cost / Replacement / Market Value

Exclude obsolete stock, only if it has no commercial value.

Cash on Hand

- Was there any money not banked at balance date? Yes / No
If yes, please indicate date banked and amount. \$.....
- Do you have a Cash Float? Yes / No
If yes, how much? \$.....
- Do you pay any expenses from Petty Cash? Yes / No
If yes, please attach a schedule detailing these costs.

Investments

Have you purchased or sold any investments during the year? Yes / No

Have you any overseas investments? Yes / No

If yes, please detail and supply copies of the appropriate documentation.

Property Transactions

Has the business acquired or sold any property? Yes / No

If yes, please supply a copy of solicitor's settlement statement, the sale and Purchase agreement and any other relevant documentation.

Assets

Review the Fixed Asset Schedule attached to last year's Financial Statements, and complete the appropriate sections attached for all Purchases, Sales or Disposals / Write-offs.

Purchases

Asset	Date of Purchase	Purchase Price including GST	New / Secondhand	Financed Yes / No

Attach a copy of invoice relating to any Asset purchased for over \$500 net of GST

Sales

Asset	Date of Sale	Sale Value including GST	Date funds deposited, or details of trade in if proceeds not received

Disposals / Write-offs

Asset	Reason for Disposal / Write-off

Note: If we prepare your Goods and Services Tax Returns for you we do not require details of Asset Purchases or Sales.

Mortgages / Loans / Hire Purchase / Other Finance Funding

- Did the business enter into any loan agreements during the past financial year?
If yes, please supply copies of all the documentation. Yes / No
- Did the business repay any of its borrowing during the last financial year?
If yes, please provide details. Yes / No

Contingent Liabilities / Future Commitments

Do you have any contingent liabilities or future commitments (including lease commitments)?
e.g. The purchase of a large capital item in the next few months, guarantees made by the business on behalf of others.
If yes, please attach details. Yes / No

Remuneration Owed to Employees

At your business balance date was remuneration owed to employees paid within 63 days of balance date? (Holiday Pay and Bonuses)
If yes, please supply amount not paid. Yes / No

Fringe Benefit Tax

Do you pay Fringe Benefit Tax?
If yes, please supply copies of all returns filed during the year with working papers. Yes / No

Goods and Services Tax (GST)

Are you registered for GST? Yes / No
If yes, please supply details of your workings together with a copy of each GST Return filed during the year and IRD assessments.
If your returns do not coincide with your year end please forward the next GST Return with workings so that we can determine the liability at year end.
E.g.: GST returns for March / April period.

Entertainment Tax

Only 50% of entertainment costs are tax deductible with the following exceptions.
Do any of the exceptions apply to your business? Yes / No
If yes, please detail

- 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 functions open to the public and with trade displays,
- Meals whilst on an overseas business trip and

- Entertainment for charitable purposes.

Date	Detail - to whom paid	Type of Entertainment	Cost excl. GST
x/x/xx	Gourmet Catering	Conference 10am-2pm	\$500.00
x/x/xx	Kentucky Fried Chicken	Meal for staff working overtime	\$400.00

Home Office / Workshop / Garage Claim

If you use an area of your private home for business purposes you may be able to claim a portion of your home related expenses as a tax deduction. If you wish to claim this deduction, please complete the following.

	\$		\$
Rent, if not owned	_____	Valuation Fees re Mortgage	_____
Insurance	_____	Legal Expenses re Mortgage	_____
Repairs	_____	Interest (on money borrowed to purchase house)	_____
Power and Gas	_____		
Rates and Water Rates	_____		

- Has the portion of claimable area in your house changed since last balance date? Yes / No
 If yes please state date of change:

Area of Office / Workshopm2 Area of Homem2

Goods Taken for Own Use

Have you taken any goods for personal use? Yes / No
 If yes, please detail and quantify \$.....

Business Portion of Expenses

Did you incur any costs, which are partly for business and partly for private purposes? Yes / No

Please indicate below the business portion

Motor Vehicle (as per log)%	Insurance%
Telephone / Tolls%	Subscriptions%
Power%	Travel Expenses%

- Have you kept a log of motor vehicle usage? Yes / No
If yes, please enclose.

A log book must be kept for a period of 90 consecutive days every **three years** unless you are paying Fringe Benefit Tax on your vehicle, or if the vehicle is exempt from Fringe Benefit Tax.

If you have any other matters, which might be important in determining your tax position that you feel you should discuss with us, please note them here.

Important Matters in determining your tax position to discuss with Lynch Phibbs contact

How many bound copies of the Financial Statements do you require? _____

If you are due for a terminal tax refund, please indicate how you wish it to be treated:

- Refunded in full
- Offset against next Provisional Tax
- Offset against ACC Levies
- Transferred to taxpayer named below

Name: _____

IRD Number: _____

DECLARATION

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of my financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are not asked to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the financial statements will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any third person.

I also accept responsibility for all other records and information supplied to you other than those listed above. I accept responsibility for any failure by me to supply all relevant records and information to you.

I hereby authoriseto obtain from any third party any records or information you require for the purpose of preparing my Financial Statements and Income Tax Returns and accordingly any such third party is authorised to provide you with information required.

Signed: _____ Date: _____

Your time and effort in completing this form is much appreciated by the team at Lynch Phibbs Limited