

**Name:**

**Balance Date: 31 March 2017**

## **ANNUAL CLIENT QUESTIONNAIRE CHECKLIST**

### **2017 FINANCIAL YEAR**

Please take the time to complete this checklist as it is IMPORTANT and helps you:

- Identify and provide the information we need to prepare your financial accounts.
- Minimise the queries from us during the preparation of your financial accounts (this has a positive effect on fees).
- Ensure we can complete your financial accounts within our goal of four weeks.

It also helps us meet the quality standards that are required of us as a member of Chartered Accountants Australia and New Zealand.

This checklist is in several parts as detailed below. **Please complete all of the compulsory checklists.** The other checklists only need to be completed if they apply to your business.

<b>Checklist</b>	<b>Requirement</b>
Update Personal Details	Compulsory
Personal Income Checklist	Compulsory
Authorisation and Terms of Engagement	Compulsory
Business Information Checklist	If Applicable
Rental Information Checklist	If Applicable
Trust Information Checklist	If Applicable
Accounts Receivable / Debtors (Form A)	If Applicable
Accounts Payable / Creditors (Form B)	If Applicable
Sale or Purchase of Fixed Assets (Form C)	If Applicable

**Name:**

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**Update of Personal Details**

Postal Address			
Home Address			
Email Address			
Home Phone			
Work Phone			
Mobile Phone			
Fax			
Full Name		Full Name	
Date of Birth	__ \ __ \ ____	Date of Birth	__ \ __ \ ____
Your date of birth is useful, as it can help with tax planning and retirement planning issues.			

**Bank details for REFUNDS from Inland Revenue Department (deposit slip preferred)**

Bank / Branch	__ - ____	Account #	_____ - ____
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## Personal Income Checklist

1	<b>Income</b> Did you receive any income from salaries / wages / superannuation/ ACC? If yes, the IRD will send us your Summary of Earnings automatically.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2	<b>Rebate Information</b> Did you make any donations to Approved Charities for which a rebate can be claimed? (NB: since 1 April 2012 payments made for childcare from are no longer eligible for a tax credit) Please list donations and provide receipts: ..... .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3	<b>Other Income</b> Did you receive any other income, for example from, estates or trusts, overseas pensions, income protection insurance? If yes, please list and provide relevant details: ..... ..... .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	<b>Interest / Dividend Income</b> Did you receive any income from interest or dividends? If yes, please provide interest certificates, dividend advice notices and Portfolio Statements with a full copy of the investment advisors report Please list all investments held including company/fund name and number of shares/units held: ..... ..... ..... Please also list all term deposits, bonds held: ..... ..... ..... Please note Computershare and Link Market Services offer Annual Tax Summaries. If you hold a number of shares we recommend you arrange to receive these summaries.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5	<b>Income</b> Did the business receive 80% or more of its income from services personally performed by one shareholder (or relatives) to a single customer or group of related customers?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	<b>Income Protection Insurance</b> Did you have Income Protection Insurance? If yes, please attach a copy of the invoice and policy.	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## Personal Income Checklist – Continued

7	<p><b>Rental Income</b></p> <p>Did you receive any rental income?</p> <p>If yes, please attach the following details (separately) for each property:</p> <ul style="list-style-type: none"> <li>• Address</li> <li>• Gross Rental Income</li> <li>• Expenditure (i.e. rates, insurance, repairs, mortgage interest paid etc.)</li> <li>• Number of months the property was let.</li> <li>• Number of months the property was available for letting.</li> </ul>	<b>Yes</b>	<b>No</b>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
8	<p><b>Your Will</b></p> <p>Have you updated your wills within the last five years?</p>	<b>Yes</b>	<b>No</b>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
9	<p><b>Overseas Income</b></p> <p>Did you own company shares, unit funds/trusts, life insurance policies or superannuation/pension plans with any overseas organisations?</p> <p>Did you have any funds invested overseas with Financial Advisers, Portfolio managers or similar?</p> <p>Did you own 10% or more interest (shareholding) in an overseas entity?</p> <p>If yes to any of the above, please provide full details including name of company/fund, number of share/units, amount invested, country held, income earned, any local tax deducted, and market value at 31 March 2017.</p>	<b>Yes</b>	<b>No</b>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
10	<p><b>Family Assistance / Working For Families</b></p> <p>If you or your partner started or stopped receiving Working for Families Tax Credits (WFFTC), had a change in relationship status, a child leave school or think you may be eligible please advise the following:</p> <p><b>For children in your care:</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Child's Name</th> <th style="text-align: center;">Date of Birth</th> <th style="text-align: center;">Date they left school?</th> <th style="text-align: center;">IRD #</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">#____/____/____</td> </tr> <tr> <td>_____</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">#____/____/____</td> </tr> <tr> <td>_____</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">#____/____/____</td> </tr> <tr> <td>_____</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">_/_/___</td> <td style="text-align: center;">#____/____/____</td> </tr> </tbody> </table> <p>Are you registered for WFFTC? <span style="float: right;"><input type="checkbox"/></span></p> <p>Are there any shared custody arrangements in place? <span style="float: right;"><input type="checkbox"/></span></p> <p>Average number of hours worked per week: You _____ Your partner _____</p> <p>Did you receive any of the following?</p> <ul style="list-style-type: none"> <li>• Distributions from a family trust <span style="float: right;"><input type="checkbox"/></span></li> <li>• Fringe Benefits from employment <span style="float: right;"><input type="checkbox"/></span></li> <li>• Other payments or regular contributions to your day to day expenses <span style="float: right;"><input type="checkbox"/></span></li> </ul> <p>Did the children in your care receive any income from rent, royalties, trusts or PIE income? <span style="float: right;"><input type="checkbox"/></span></p> <p>If yes to any of the above questions, please attach full details.</p>	Child's Name	Date of Birth	Date they left school?	IRD #	_____	_/_/___	_/_/___	#____/____/____	_____	_/_/___	_/_/___	#____/____/____	_____	_/_/___	_/_/___	#____/____/____	_____	_/_/___	_/_/___	#____/____/____	<b>Yes</b>	<b>No</b>
Child's Name	Date of Birth	Date they left school?	IRD #																				
_____	_/_/___	_/_/___	#____/____/____																				
_____	_/_/___	_/_/___	#____/____/____																				
_____	_/_/___	_/_/___	#____/____/____																				
_____	_/_/___	_/_/___	#____/____/____																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				
		<input type="checkbox"/>	<input type="checkbox"/>																				

Name:

Balance Date: 31 March 2017

## **AUTHORISATION and TERMS OF ENGAGEMENT**

*I/We hereby instruct Cyril Childs Chartered Accountant Limited to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 March 2017.*

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

*I/We also accept responsibility for all other records and information supplied to you in addition to those set out on the pages 1 to 15.*

*I/We accept responsibility for any failure by me/us to supply all relevant records and information to you.*

*This document does not limit our existing signed "Engagement Letter for Compilation Engagement".*

*In order to assist with the preparation of your Financial Statements and Tax Returns and pursuant to the Privacy Act 1993 I/we authorise Cyril Childs Chartered Accountant Limited to obtain relevant information as required from my/our banks, solicitors and other third parties to complete the preparation of my/our Financial Statements and Tax Returns.*

Client Name \_\_\_\_\_

Client Signature \_\_\_\_\_

Date \_\_\_\_\_ \ \_\_\_\_\_ \ \_\_\_\_\_

Person to Contact with Queries \_\_\_\_\_

Phone Number \_\_\_\_\_





## Business Information Checklist - Continued

17	<p><b>Lease Commitments</b> (Premises/Vehicles)</p> <p>Do you have any Lease commitments?</p> <p>If yes, please provide the value of any Annual Lease Payments and the Lease Expiry Date.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p>								
18	<p><b>Capital Commitments</b></p> <p>Did you enter into any agreements or contracts prior to your balance date that commit your business to significant capital expenditure?</p> <p>If yes, please provide details of these.</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p>								
19	<p><b>Key Expenses</b></p> <p>Please provide copies of the following:</p> <ul style="list-style-type: none"> <li>• Legal expenses</li> <li>• Repairs and maintenance over \$500</li> <li>• Entertainment</li> <li>• Overseas business travel (include a diary record of business and private days)</li> <li>• ACC levies paid</li> <li>• Insurance</li> </ul>	<p><b>Yes</b></p> <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> <p><input type="checkbox"/></p>	<p><b>No</b></p> <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> <p><input type="checkbox"/></p>								
20	<p><b>Motor Vehicles</b> (Non companies)</p> <p>Have you updated your log book in the last three years?</p> <p>If yes, please provide the vehicle model and percentage of business usage from your log book for each vehicle you use.</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p>								
<p><b>Motor Vehicles</b></p> <p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>Vehicle Description:</b> _____</td> <td style="width: 50%;"><b>Vehicle Description:</b> _____</td> </tr> <tr> <td>Business _____ km</td> <td>Business _____ km</td> </tr> <tr> <td>Total _____ km</td> <td>Total _____ km</td> </tr> <tr> <td>Percentage Business _____ %</td> <td>Percentage Business _____ %</td> </tr> </table> <ul style="list-style-type: none"> <li>• Please note, a detailed and accurate log book must be completed for a three month period every three years; OR</li> <li>• Vehicle expense claims will be limited to a maximum of 25% of expenses incurred.</li> </ul> <p>If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>.....</p>				<b>Vehicle Description:</b> _____	<b>Vehicle Description:</b> _____	Business _____ km	Business _____ km	Total _____ km	Total _____ km	Percentage Business _____ %	Percentage Business _____ %
<b>Vehicle Description:</b> _____	<b>Vehicle Description:</b> _____										
Business _____ km	Business _____ km										
Total _____ km	Total _____ km										
Percentage Business _____ %	Percentage Business _____ %										
21	<p><b>Earthquake Matters</b></p> <p>Have you received a payment from EQC or an Insurance Company relating to your business? Are there any other ongoing insurance matters?</p> <p>If yes, please provide details.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p>								



Name: :

Balance Date: 31 March 2017

**Rental Information Checklist**

		Yes	No
1	<p><b>Rental Income and Expenditure</b></p> <ul style="list-style-type: none"> <li>Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties; OR</li> <li>Please provide details of the following for each rental property. (Use separate sheets if necessary)</li> </ul> <p><b>Property Address:</b> _____</p> <ul style="list-style-type: none"> <li>If the property was not rented for a full 12 months please provide details of why. .....</li> </ul> <p><b>Income:</b> Total Rent Received \$ _____</p> <p><b>Expenses:</b></p> <p>Rates \$ _____</p> <p>Insurance – House and Contents \$ _____</p> <p>Repairs and Maintenance (please attach details or invoices) \$ _____</p> <p>Mortgage Interest \$ _____ (attach copy of loan summary/statements from bank)</p> <p>Details of any other expense relating to rental property: _____ \$ _____ _____ \$ _____ _____ \$ _____</p> <ul style="list-style-type: none"> <li>If a property manager has been used please provide all summary statements for the period.</li> <li>Details of visits to inspect property/conduct property business: Date, Details, Kilometers ..... .....</li> </ul>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
2	<p><b>Sale or Purchase of Rental Property</b></p> <p>If a property was purchased or sold during the 12 months to 31 March 2017 please supply:</p> <ul style="list-style-type: none"> <li>Sale and Purchase Agreement</li> <li>Details of Chattels purchased or sold with the property</li> <li>Solicitors Settlement Statements</li> <li>Mortgage details</li> </ul>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
3	<p><b>Earthquake Matters</b></p> <p>Have you received a payment from EQC or an Insurance Company relating to the rental properties? Are there any other ongoing insurance matters?</p> <p>If yes, please provide details: ..... ..... ..... .....</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>

**Trust Name:**

**Balance Date: 31 March 2017**

**Trust Information Checklist**

		<b>Yes</b>	<b>No</b>
<b>1</b>	<b>Changes to Trust:</b> Please provide details of any of the following: <ul style="list-style-type: none"><li>• New Trust Deeds or changes to existing Trust Deeds</li><li>• Full details of any new beneficiaries</li><li>• Details of any changes to Trustees</li></ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>2</b>	<b>Interest / Dividend Income</b> Did the Trust receive any income from interest or dividends?  If yes, please provide interest certificates, dividend advice notices and Portfolio Statements with a full copy of the investment advisors report Please list all investments held including company/fund name and number of shares/units held: ..... ..... ..... ..... ..... Please also list all term deposits, bonds held: ..... ..... ..... Please note: Computershare and Link Market Services offer Annual Tax Summaries. If you hold a number of shares we recommend you arrange to receive these summaries.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b>	<b>Overseas Income</b> Did the Trust own company shares, unit funds/trusts, life insurance policies or superannuation/pension plans with any overseas organisations? Did the Trust have any funds invested overseas with Financial Advisers, Portfolio managers or the likes? Did the Trust own 10% or more interest (shareholding) in an overseas entity?  If yes to any of the above questions, please provide full details including name of company/fund, number of share/units, amount invested, country held, income earned, any local tax deducted, and market value at 31 March 2017. ..... ..... .....	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>



**Trust Information Checklist - Continued**

<p>9</p>	<p><b>Gifting Programme</b></p> <p>Have you completed any gifting this year?</p> <p>Have you assigned debt to the trust via a Deed of Acknowledgement of Debt?</p> <p>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 also.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>Please provide any additional information regarding the Trust activities that may be relevant in preparing the Financial Statements.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p>10</p>	<p><b>Earthquake Matters</b></p> <p>Has the Trust received a payment from EQC or an Insurance Company?</p> <p>Are there any other ongoing insurance matters relating to the Trust?</p> <p>If yes, please provide details.</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p><b>Yes</b></p> <p><input type="checkbox"/></p>	<p><b>No</b></p> <p><input type="checkbox"/></p>





**Name:**

**Balance Date: 31 March 2017**

## FORM C – SALE OR PURCHASE OF FIXED ASSETS

### FIXED ASSETS NO LONGER USED

Please look at the Fixed Asset Schedule of your previous year's set of financial statements and note any fixed assets below that you are no longer using in the business.

Asset Code	Asset Description

### ASSETS PURCHASED

Please supply any documentation that was required for the sale or purchase of an asset (e.g. hire purchase agreements, invoices). For transactions involving land and buildings please supply Sale and Purchase Agreements, Solicitor Settlement statements and mortgage details.

Date Purchased	Asset	Cost Price (GST Exclusive)	New or Used	How Financed

### ASSETS SOLD

Date Sold	Asset	Sale Price (GST Exclusive)