



20 April 2017

**2017 End of Year – ANNUAL QUESTIONNAIRE**

**Would you please amend any information recorded below that is incorrect, complete the form and send in to us along with your relevant records.**

Name:

Salutation:

Street Address:

Postal Address:

Date of Birth

Place of Birth & Country:

E-Mail Address:

IRD Number:

Business Phone:

Home Phone:

Fax:

Mobile Number:

Nature of Business:

Client ID:

**Terms of Engagement**

This letter outlines our firm's involvement as your accountants with your Tax Return for the year ended 31 March 2017. Chartered Accountants Australia and New Zealand has recommended these be documented and as a result we are required to retain a signed copy of this document on file.

You instruct MHK Chartered Accountants Limited to prepare your Tax Return for the year ended 31 March 2017. You undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. You accept that we are able to assume that any uncompleted sections do not apply to this engagement. Our services are not intended to, and accordingly will not result in the expression of an opinion on the tax return insofar as third parties are concerned.

We will compile the Financial Statements (if requested) and Tax Return in accordance with the Compilation Engagement Standards SES-2 issued by Chartered Accountants Australia and New Zealand.

By signing and accepting these terms of engagement effective 31st March 2017 it is understood and agreed that our standard terms of engagement will apply; a copy of this is available on request.

Financial Statements are required to be completed within 5 months after balance date in accordance with the Companies Act, unless for an exempt company, in which case it is 9 months.

If a distribution is intended from a Trust, then this must be completed within 6 months unless the Trust Deed allows otherwise.

Normally tax returns are required to be filed by 7 July 2017 for individuals without an extension of time and 31 March 2018 for those with an extension of time.

MHK Chartered Accountants Limited are provided with authority to obtain from or supply any necessary information to the Inland Revenue Department regarding any taxation type, or from any banking organisation, finance, legal firm or other persons or organisations that you may have dealt with in order to carry out the engagement assignment. You also authorise us to pass and receive information from any other agency that either you or we have a statutory obligation to. This authority extends to providing a copy of this engagement document and details of subsequent dealings we may have with you, and to providing credit or business references during and subsequent to this engagement, and supplying information to any third party in respect of debts owing from or to yourselves. You accept the charges incurred for obtaining any information required and the costs associated with the collection of debts.

ACC – you authorise our organisation to act as your agent for ACC levy purposes for all associated entities. This authorisation allows our organisation to access and change information on your ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow our organisation's main representative discretion to delegate access to your ACC information to other members of our organisation. Other delegated members of our organisation will also be able to query and change information on your ACC levy account.

If you have any questions about the contents of this letter, please contact a Director of our firm. If the services outlined are in accordance with your requirements and our standard terms are acceptable to you, please sign this letter below and return this to our offices together with all relevant information as soon as possible.

I the undersigned accept and agree to the contents of this Terms of Engagement document, and give authority to MHK Chartered Accountants Limited to act on behalf of the taxpayer named for all tax types until further notice. This includes obtaining information through all Inland Revenue media and communication channels.

This authority can be revoked at any time by providing written or e-mail advice to MHK Chartered Accountants Limited.

Client Signature	
Full Name	
Date	

<p><b>We appreciate you completing this form as this will save us all time and reduce questions</b>  <b>Please provide the following records to accurately complete your Financial Accounts and Tax Return</b>  <b>(original documents provided will be returned to you)</b></p>	<p><b>Please ✓</b>  <b>Records provided</b>  <b>Or leave blank</b>  <b>if N/A</b></p>
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**COMPUTERISED RECORDS**

<p><b>Xero &amp; MYOB cloud (on the internet) accounting software</b>          If we do not have access to your cloud accounting software please contact us to discuss</p>	
<p><b>Other MYOB Accounting Software</b>          A backup, user ID and password if applicable.  <b>Please contact us to discuss backup procedures.</b></p>	
<p><b>Other Accounting Software</b>          Annual detailed general ledger – a transaction listing by account          General ledger summary as at balance date          Annual trial balance as at balance date          A Statement of Financial Position, Statement of Financial Performance and Fixed Assets as at balance date</p>	
<p><b>Other Computerised Cashbooks</b>          A backup of your cashbook only if the cashbook is prepared by Microsoft Excel or Microsoft Word</p>	

**MANUAL RECORDS**

<p><b>Bank Records</b>          All bank statements for the year for all business accounts          A brief written description of the nature of each transaction on the bank statements          Cheque butts and deposit books          Details of any unpresented cheques and uncleared deposits as at balance date</p>	
<p><b>Manual Cashbook</b>          Your cashbook or a photocopy of your cashbook</p>	
<p><b>Rental Property accounting records for Individuals and Partnerships</b>          A copy of the monthly Rental Statements showing deposits and expenditure and any other supporting information</p>	

**COMPANIES, TRUSTS, SOLE TRADERS, INDIVIDUALS & PARTNERSHIPS**  
 The following specific information (if applicable) is required to complete your financial accounts and tax return

<b>INCOME</b>	✓
<p><b>Non Sales Deposits</b> – Please list or clearly indicate all deposits that were not from normal business sales. For example, insurance claims received, loans received, govt subsidies.</p>	
<p><b>Service Income</b> – Did the business receive 80% or more of its income from services personally performed by one shareholder or their relatives to a single customer or group of related customers.</p>	Yes / No
<p><b>Interest &amp; Dividends including PIE income</b> – A copy of all Resident Withholding Tax Certificates, Dividend Statements and all PIE investment advice schedules and portfolio statements</p>	
<p><b>Cash Jobs / Business Deposits</b> – Details of all payments received or contras from customers that have not been deposited in the business bank account.</p>	

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<b>INCOME</b>	✓
<b>Trust, Estate or Overseas Income</b> – Details of all Trust and Estate income. Details of all foreign income including pensions, overseas rental income, wages received from overseas, income from shares in overseas companies including cost, country of origin, market value at balance date etc. and tax paid by the overseas company. NB: New Zealand Tax Residents are liable for tax on their worldwide income.	
<b>Other Income</b> – Details of any other income such as grants, royalties, Look Through Company income	
<b>Donations Rebates</b> – If you are eligible to claim a rebate please supply all receipts or proof of payment for donations made during the year.	
<b>Overseas Pension</b> – Details of any overseas pension received including details of any tax deducted or tax refunded.	
<b>Rental Properties</b> – Please provide copies of all the monthly rental income statements showing the rental income received and expenses paid	
<b>EXPENSES</b>	✓
<b>Business Expenses paid privately</b> – Details of all business expenses paid from private funds and not reimbursed by the business.	
<b>Personal Expenses paid by the business</b> – Please provide or clearly mark details of including the amount (incl GST) and the type of expense for all personal expenses paid by the business. This includes home phone, private toll calls, insurance etc.	
<b>Goods &amp; Services used personally</b> – Details on all goods or services used personally	
<b>Overseas Travel</b> – An expense analysis of any overseas business trips showing airfares, accommodation, meals, taxi fares etc. Please include details on the purpose of the trip including an itinerary with dates and details of any private travel and expenses.	
<b>Income Protection &amp; Disability Insurance</b> – A copy of the invoice, policy details and annual amount paid.	
<b>Legal Expenses</b> – Please provide invoices for all legal expenses	
<b>Repairs &amp; Maintenance &amp; Computer Expenses</b> – Please provide invoices for all expenses over \$500 excl GST.	
<b>LTC</b> – Details of any loss or profit allocated from a <b>Look Through Company</b> . For ACC purposes, we require the number of hours you worked in the business during the year.	
<b>Non Company Motor Vehicles</b> – If you use your personal <b>motor vehicle</b> in the business, please provide the percentage of business use (as calculated in your logbook) and a list of motor vehicle expenses not yet reimbursed by the business. <i>A new logbook must be completed every 3 years or if you suspect that the percentage of use has changed substantially. Alternatively, if your total business mileage is under 5,000k pa, please provide business mileage travelled.</i>	
<b>Home Office Claim</b> – The area of the home used for the business and also the total area of your home. Please provide a year end summary for your home loan showing the total interest paid for the year and also provide a summary of the payments made for household expenses paid during the year such as rent, rates, power, repairs, gas, home phone land line and broadband rental.	
<b>Property (Mixed Use Assets) / Boats &amp; Aircraft</b> - with a cost price greater than \$50,000, that are used partly to derive income and partly for <b>private use</b> then please provide us with:  i. the total number of days per income year where income is derived at 80% or more of market rates from a non-related person or entity (including days where the asset is booked for use but doesn't eventuate), ii. the total number of days per income year where the asset is in use by an owner or a related person or entity, and. iii. the total number of days unused during the income year.  A list of income received from non-related entities or individuals paying 80% or more of market rates and a list of income received from any entity or individual at lower than 80% of market rates.	

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<b>ASSETS</b>	✓
<b>Cash on hand / Float / Petty Cash / Funds not showing in the bank accounts at year end</b> - This includes credit card income not showing in the bank accounts after balance date.	
<b>Bank / Bartercard / Credit Cards</b> – The bank reconciliation at balance date including a statement showing the balances at balance date.	
<b>Deposits for goods and services not supplied</b> - Details of all deposits paid for goods not yet received or services not rendered as at balance date.	
<b>Accounts Receivable &amp; Bad Debts</b> – A list of money owing to you at year ended (incl GST) and a list of all debts uncollectible and written off the books before balance date.	
<b>Stock</b> – The value of stock on hand at balance date – at cost, market value or replacement value if lower (excl GST).	
<b>Work In Progress</b> – The value of work you have substantially completed but not yet invoiced by balance date (cost price excl GST). Cost includes materials used and wages paid on these jobs.	
<b>Investments / Term Deposits</b> – Full details of any shares, investments or term deposits held during the year including investment and income statements.	
<b>Sale and Purchase of Assets</b> – A copy of all invoices, hire purchase agreements, sale & purchase agreements and solicitor's settlement statements for all assets purchased and / or sold during the year for assets greater than \$575 (GST incl) if you are GST registered or \$500 (GST inc) if you are not GST registered.	
<b>Overseas Investments</b> – Full details of any overseas investments held during the year including investment statements and income statements.	
<b>Financial Arrangements / Instruments</b> – Details of deferred settlements, forward exchange contracts etc.	
<b>LIABILITIES</b>	✓
<b>Accounts Payable</b> – A list of money you owe to others at balance date (incl GST)	
<b>Loans / Hire Purchases</b> – Documentation on any new or repaid loan or hire purchase agreement including loan accounts statements, HP agreement and related asset purchased, details on security. Please provide any end of year <b>Loan Summaries</b>	
<b>Holiday Pay &amp; Bonuses</b> – A list of all Holiday pay and bonuses paid within 63 days after balance date.	
<b>Goods &amp; Services Tax</b> – A copy of all GST returns for the year and working papers to support your GST returns.	
<b>Contingent Liabilities</b> - For example, legal action pending or guarantees provided.	
<b>Capital Commitments</b> - A list of any <b>future expenditure you committed</b> to during the year that is not routine or ongoing in nature. For example, the purchase of a new asset.	
<b>OTHER INFORMATION</b>	✓
<b>Trust – Legal Information</b> – All changes to Trustees, Beneficiaries including residency status, all changes to the residency of the settlor, details on any resettlements, all distributions to beneficiaries and gifting certificates. For any new trust, we will require a copy of the Trust Deed if this wasn't prepared by ourselves.	
<b>Tax advices or copies of financial statements and tax returns</b> - which MHK Chartered Accountants Ltd did not prepare, for any income received from Companies, Partnerships, Estates or Trusts during the year if applicable.	
<b>Property Valuation</b> – please provide a copy of the <b>latest valuation</b> for any property owned.	
Details of any <b>other matters</b> relevant to completing the financial statements and determining the tax position of the business for the financial year.	
<b>General Nature</b> - Has there been any <b>change</b> to your business during the last 12 months? If yes, please provide details.	
<b>Bank Account</b> - Please provide a <b>bank account number</b> for direct crediting of all IRD refunds. The IRD store these for future tax refunds. If you have previously advised us of your account details but have since changed your bank account, or are unsure of the bank details held by the IRD, please advise the account number you wish tax refunds to be deposited.	

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