

Business Questionnaire – 2022

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Ensure this questionnaire is completed and can be emailed to Questionnaires@cooperaitken.co.nz or 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 2022 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 CooperAitken Limited 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?	Yes <input type="checkbox"/> No <input type="checkbox"/> Mark one with X
please advise contact person & branch	_____
Email address for Bank copy	_____
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	
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Year-end checklist (to be completed on balance date)			
Receivable (Debtors) – see attached Schedule 1		(mark with x)	
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 \$ _____	<input type="checkbox"/>		
(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	<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"/>	
Stock Adequate records of the physical stock count and adjustments must be completed and retained.	<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"/>		
Please provide details of prepayments received, if any	<input type="checkbox"/>		
If you have consumable supplies in excess of \$58,000 at balance date, please list total cost. \$ _____	<input type="checkbox"/>	\$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>	
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			

Schedule 1 – Accounts Receivable (Debtors)

I2

Amounts owing to you at balance date

Client Name	
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Name of Debtor	If applicable Invoice #	Description of Sale	If applicable BankLink Code	Amount (mark x)	
				GST Included <input type="checkbox"/>	Excluded <input type="checkbox"/>

Totals	
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Schedule 2 – Accounts Payable (Creditors)

O2

Amounts owing by you at balance date

Client Name			
Name of Creditor	Description of Goods	If applicable BankLink Code	Amount (mark x) GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Totals	
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Business Checklist 2022

Client Name	
Balance Date	

Records Required - Business		Comment
Bank Statements, Cheque butts, Cash books, etc (mark with x)		
Please supply: Bank statements for the 12 months ending _____ and one month after for all accounts and loans. It is still important for clients using the BankLink system to supply a copy of the statements to confirm balances. <ul style="list-style-type: none"> ▪ Computerised accounting package - include computerised general ledger or cash book, trial balance and backup (if unsure please contact the office). ▪ Cheque & Deposit butts showing the nature of each payment. ▪ Receipt books (make sure any items not for business sales are clearly marked). ▪ Suppliers invoices filed in cheque number order. ▪ Details of unrepresented cheques. ▪ Loan statements If we complete your GST , please only supply Bank Statements showing your bank balance at balance date for all accounts and loans (if you have not already)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <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. Holiday pay or bonuses paid within 63 days of your balance date may need to be included. If you are an employer, it is a legal requirement to have employment contracts in place for all employees and timesheets completed. If you do not have these in place do you require any assistance? Were any benefits provided to staff >\$300 per quarter per employee	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
If you complete your own GST please supply copies of Goods & Services Tax (GST) Returns and <u>all workpapers</u> .	<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"/>	

<p>Capital Expenditure</p> <p>If you complete your own GST please attach details (preferably invoices) of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:</p> <ul style="list-style-type: none"> • Hire Purchase or loan agreements • Lease agreements • Solicitor and legal statements • Trade-in details • Lost, stolen or scrapped items • Copy of Tax Invoice 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<p>Transactions Not Through Business</p>		
<p>Were all sales banked into the business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Please provide details of any amount not banked into business account:</p>		<p>Personal \$ _____</p> <p>Business \$ _____</p> <p>Other bank accounts \$ _____</p>
<p>Insurance & ACC</p>		
<p>If you complete your own GST please attach copies of all insurance and ACC documents.</p>	<input type="checkbox"/>	
<p>Legal Documents</p>		
<p>If you complete your own GST please attach any solicitor's statements relating to any legal transactions during the year. Please also include Statements & Agreements relating to any mortgages, hire purchase, leases or loans.</p>	<input type="checkbox"/>	
<p>Private Use</p>		
<p>Please provide details of goods taken for private use.</p>	<input type="checkbox"/>	<p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
<p>Expenses paid from Personal Funds</p>		
<p>Please provide a list if applicable. Examples: petrol, stamps, freight, etc.</p>	<input type="checkbox"/>	
<p>Motor Vehicle (owned by the Business)</p>		
<p>The proportion of motor vehicle business use as established by business running recorded in my vehicle log book(s) is:</p> <p>Vehicle Description _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <p>Vehicle Description _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <p>Please note that a logbook must be completed for a three month period every three years.</p>		

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.

<p>Records Required – Individual</p> <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. 	<p style="text-align: right; font-size: 0.8em;">(mark with x)</p> <div style="display: flex; flex-direction: column; align-items: center;"> <input style="width: 20px; height: 15px; margin: 5px 0;" type="checkbox"/> <input style="width: 20px; height: 15px; margin: 5px 0;" type="checkbox"/> <input style="width: 20px; height: 15px; margin: 5px 0;" type="checkbox"/> <input style="width: 20px; height: 15px; margin: 5px 0;" type="checkbox"/> </div>																																	
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>		<input style="width: 20px; height: 15px;" type="checkbox"/> <input style="width: 20px; height: 15px;" type="checkbox"/>																																
<p>Income:</p> <p>Total Rent Received \$ _____</p>																																		
<p>Expenses:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Accounting fees</td> <td style="width: 15%;">\$ _____</td> <td style="width: 33%;">Phone</td> <td style="width: 15%;">\$ _____</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>		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	\$ _____	
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Mortgage Interest	\$ _____	Valuation fees	\$ _____																															
(attach copy of loan summary/statements from bank)		Water rates	\$ _____																															
<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>		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. <input type="checkbox"/></p>		
<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. <input type="checkbox"/></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>		
<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)		
<p>Please supply a copy of completed annual accounts and tax returns for the current year for any entity you have an Investment in.</p>	<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>

Working For Families and Best Start

There have been changes to the types of Income you must tell us about when applying for & receiving Working for Families Tax Credits. Please read the below carefully and advise us if there is any additional information we need to know.

Please supply full names and birth dates of all children. Note the following:

- If you had a child born within the current financial year you may be eligible for the Best Start Credit, please attach a copy of their Inland Revenue Department number.
- Where a child has become financially independent during the current financial year, please advise the start date of employment.
- Also provide details of any maintenance/child support received or paid through the Inland Revenue Department or directly by an ex-partner.
- If family circumstances changed during the year e.g. custody arrangements/separation please supply details.

ADDITIONAL INCOME INFORMATION

- Are you a shareholder in a company that we do not prepare the Annual Accounts for? Please provide us with the Annual Report and tax return for that company
- Are you a Trustee or beneficiary of a Trust that we do not prepare Annual Accounts for? Please supply us with details of the Trust along with their Financial Statements and tax return.
- Are you a Shareholder Employee of a Company that supplies you with a fringe benefit? i.e. you are supplied with a motor vehicle, insurance scheme etc.
- Passive Income of Children:- If your children receive any of the following types of income over \$500.00 per child please advise the amounts.
 - * Interest, Dividends, a taxable Maori Authority
 - * Royalties, Rent
 - * Beneficiary Income
 - * PIE Attributed Income
 - Pensions & Annuities from Life Insurance policies or Super Funds.
- Other Payments that are used for day to day living expenses that exceeds \$5000.00.

STUDENT LOAN

Have you taken out or do you have a student loan balance?

<u>Child's Name</u>	<u>IRD No.</u>	<u>Date of Birth</u>	<u>Date left School</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____