

Ensure this questionnaire is completed and included with your records and please don't forget to sign on page 3.

Client Name		Balance Date	31/3/2020
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YES NO

<p>Bank statements confirming all bank balances as at 31 March 2020</p> <ul style="list-style-type: none"> • Current Account, Saving Account, Term Deposit, Credit Card; or • Full Year's Bank Statements where you supply written Cashbook /Excel summary. 	<input type="checkbox"/> <input type="checkbox"/>
<p>Cash on Hand</p> <p>Cash on Hand* \$ _____ Date banked ____/____/____</p> <p>Petty Cash \$ _____ Till Floats/Cash Floats \$ _____</p> <p>*(Include cash sales prior to balance date but not banked until after balance date)</p>	<input type="checkbox"/>
<p>Transactions Not Through the Business</p> <p>Were all sales banked into your business trading bank account? If No, please provide a list showing amounts not banked and when they were lodged.</p>	<input type="checkbox"/>
<p>Private Use</p> <p>Supply a list of the value of goods taken for private use at their cost price including GST.</p>	<input type="checkbox"/>
<p>Business Expenses Paid in Cash/Personal Funds</p> <p>Supply a list if applicable.</p>	<input type="checkbox"/>
<p>Accounts Receivable (Debtors)</p> <p>Review your invoicing for the year and identify and list the amounts owing to you as at 31/3/2020 (inclusive of GST).</p>	<input type="checkbox"/>
<p>Bad and Doubtful Debts</p> <p>Doubtful Debts: Review your accounts receivable and highlight any balances that you are unlikely to receive. ("Doubtful Debts").</p> <p>Bad Debts: These must be written off prior to 31/3/2020. Please supply a list.</p>	<input type="checkbox"/> <input type="checkbox"/>
<p>Accounts Payable (Creditors)</p> <p>Supply a list of amounts owing by you (inclusive of GST) as at 31/3/2020, including name of creditors and what the debt is for.</p>	<input type="checkbox"/>
<p>Goods & Services Tax (GST)</p> <p>Supply workpaper/calculations for GST returns filed for the year ended 31/3/2020.</p>	<input type="checkbox"/>
<p>Fringe Benefit Tax (FBT) Workpapers</p> <p>Supply workpaper/calculations for FBT returns filed for the year ended 31/3/2020.</p>	<input type="checkbox"/>
<p>Wage Records</p> <p>Supply annual wage summary showing gross and PAYE and Kiwisaver deductions for the year ended 31/3/2020.</p>	<input type="checkbox"/>
<p>Holiday Pay Owing</p> <p>Supply a list of holiday pay owing to employees at 31/3/2020. Also provide a list of any holiday pay or bonuses paid to any employee within 63 days of 31/3/2020.</p>	<input type="checkbox"/>
<p>Interest and Dividends Received</p> <p>Supply copies of all Interest certificates and Dividend statements for the year ended 31/3/2020.</p>	<input type="checkbox"/>
<p>Capital Expenditure</p> <p>Supply copies of tax invoices for fixed assets purchased and/or sold. Please review our detailed fixed asset schedule for items no longer in existence.</p>	<input type="checkbox"/>

<p>Loan Documents and Tax Invoices for the following:</p> <ul style="list-style-type: none"> • Annual loan summary confirming interest and principal repayments made during the year. • Finance documents for any new loan/lease/hire purchase agreements. • Legal fees. • Solicitor's settlement statements and sale and purchase agreements relating to any legal transactions during the year. • Repairs and Maintenance over \$500. • Business Insurance premiums. • ACC payments and arrangements. • Donations. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>															
<p>Contingent Liabilities Supply details of any matters which may lead to future liabilities which are uncertain at year end.</p>	<input type="checkbox"/>															
<p>Tax Refund Should the tax return result in a tax refund, please provide a bank account number that we can advise IRD to use to deposit the refund into:</p> <ul style="list-style-type: none"> • Name of Bank Account..... • Bank Account number..... 	<input type="checkbox"/>															
<p>Bright-Line Test for Sale of Residential Property</p> <ul style="list-style-type: none"> • Have you purchased and sold a residential property since 1 October 2015 which is not your main residence? • Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? 	<input type="checkbox"/> <input type="checkbox"/>															
<p>Mixed Use Holiday Home/Boat/Plane If you have a Property, Boat (with a market value of \$50,000 or greater) or Plane (with a market value of \$50,000 or greater) that is used privately and also to derive income, please complete separate Mixed Use Holiday Home/Boat/Plane Questionnaire.</p>	<input type="checkbox"/>															
<p>Related Party Transactions Do you provide any goods or services to a related party i.e. any other business or entity e.g. trust, to which you are associated. If yes, please complete schedule below:</p> <p>For example:</p> <table border="0"> <thead> <tr> <th>Type of Transaction</th> <th>Name of Entity</th> <th>At Market Value? Yes/No</th> </tr> </thead> <tbody> <tr> <td>e.g. <i>Rental income</i></td> <td><i>ABC Limited</i></td> <td><i>yes</i></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> </tbody> </table>	Type of Transaction	Name of Entity	At Market Value? Yes/No	e.g. <i>Rental income</i>	<i>ABC Limited</i>	<i>yes</i>	<input type="checkbox"/>
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<p>Stock on Hand/Work in Progress Supply stock valuation report as at 31/3/2020. <i>If you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will record your closing stock at the same value as your opening stock. Please indicate if you would like to use this option. (Note that if your annual turnover is more than \$1.3million, you are not able to use this option).</i></p> <p>Supply Work in Progress report including material costs, labour costs and overhead costs as at 31/3/2020.</p>	<input type="checkbox"/> <input type="checkbox"/>															
<p>Research and Development If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure.</p>	<input type="checkbox"/>															

<p>Motor Vehicles</p> <p>The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:</p> <p>Vehicle Description: _____</p> <p>Business _____ km</p> <p>Total _____ km</p> <p>Percentage Business _____ %</p> <ul style="list-style-type: none"> ▪ Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred. ▪ If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for: <p>_____</p> <p>_____</p>	<p>Home Office Expenses</p> <p>If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:</p> <p>Area used for Business: _____ m²</p> <p>Total Area of House & Workshop: _____ m²</p> <p>Power \$ _____</p> <p>Insurance (Building & Contents) \$ _____</p> <p>Interest (House Mortgage) \$ _____</p> <p>Rates \$ _____</p> <p>Repairs & Maintenance \$ _____</p> <p>Rent Paid \$ _____</p> <p>Other \$ _____</p> <p>Total \$ _____</p>
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Thank you for completing this questionnaire. Don't forget to sign below.

To WBB Chartered Accountants Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the above balance date. 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 understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

Where I/We have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

All other terms and conditions of this engagement are the same as those referred to in our most recent Engagement Letter.

I/We understand that each year we will be provided with a Fee Agreement. The fees are payable as per the agreed Fee Agreement.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information, as you require, in order to complete the above assignments. I/We authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Directors/Individuals Name- please print

Signature
Authorised to sign on behalf of the company/individual

Date

Directors/Individuals Name- please print

Signature
Authorised to sign on behalf of the company/individual

Date