

# CLIENT INFORMATION QUESTIONNAIRE



## BUSINESS

Name: \_\_\_\_\_ Balance Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Address: \_\_\_\_\_ Phone: \_\_\_\_\_  
Cellphone: \_\_\_\_\_  
Email: \_\_\_\_\_

*To ensure we have your correct contact details, please advise if any of the above information is incorrect.*

### For Preparation of Annual Financial Statements/Tax Returns

*Please provide the relevant information as requested in each section and indicate when completed or not applicable by ticking the appropriate box.*

1. We agree to the terms of Engagement listed on page two and confirm that the information supplied above is accurate and complete.
2. We hereby authorise **Moore Markhams Auckland** to seek any additional information they may require for the purpose of preparing our financial statements and statutory requirements with the Inland Revenue Department and Registrar of Companies from our Solicitor, Advisor, Employees, Bank, ACC or other financial institution to supply such information. We authorise **Moore Markhams Auckland** to sign Income Tax, GST and other associated returns on our behalf.
3. We confirm for the purposes of the Privacy Act 2020 that the information contained in this questionnaire has been provided to **Moore Markhams Auckland** to enable them to fully advise us in the management of our financial affairs and authorise **Moore Markhams Auckland** to utilise that information for that purpose in such manner as they may consider appropriate including, by way of example and not limitation, the preparation and completion of annual accounts and income tax returns, the provision of information to our banks, solicitors or other advisors.
4. We confirm that **Moore Markhams Auckland** will provide assistance in meeting tax obligations, including advice on payments and/or reminder letters for taxes due. However, the responsibility for paying the correct tax on time rests with the taxpayer, not **Moore Markhams Auckland**.

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

Notes:

#### TERMS OF ENGAGEMENT

Moore Markhams Auckland will compile your financial statements, in accordance with the standards applicable to compilation engagements, from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy of that information.

Our services will not result in the expression of an audit opinion or any other form of assurance on the financial statements nor the fulfilling of any statutory or other audit requirement. Our services cannot be relied upon to detect fraud or error in your organisation.

Our obligations are to:

1. Accurately compile the financial information with due professional care.
2. Process the information in an effective and efficient manner.
3. Respect the confidentiality of the information acquired in the course of our work.

It is understood and agreed that:

1. You will provide us with accurate and complete information necessary to compile such statements and you will accept responsibility for any failure to supply us with all the relevant records and information. This includes information supplied to us for the preparation of Goods and Services Tax Returns.
2. The responsibility for the accuracy and completeness of the assertions in the financial statements remains with you.
3. The financial statements will be conspicuously marked as unaudited and you will attach our disclaimer (which is in a form approved by the Chartered Accountants Australia and New Zealand) when distributing the financial statements to third parties.
4. The Inland Revenue Department penalties regime is based on voluntary compliance with a new standard of reasonable care. Penalties range from 20% of the tax omitted to 150% dependent on the seriousness of the breach, together with use of money interest, and late payment penalties.
5. Our fees are on a time basis with per hour charge rates varying, depending on the experience of staff and directors engaged. Our payment terms are 20<sup>th</sup> of the month following invoices unless agreed otherwise (in advance).

If you have any questions please discuss these with us before signing this Questionnaire.

**1 RECORDS REQUIRED**

Complete section (a) if you use computer software or section (b) if you keep manual records.

**Section (a) Computer Records**

- Backup file (e.g. MYOB, Quickbooks, Easybooks, Sage or Cashmanager).  
Please note the version of the software and password if any. YES N/A
- Bank statements for all bank accounts for the month of Balance Date and one month following Balance Date. YES N/A
- For Xero or similar online products if you have not already, please invite your Accountant to have access to your online file YES N/A
- Details of how private share of car expenses, insurances, etc have been treated. YES N/A
- Interest and dividend advices YES N/A

**Section (b) Manual**

- Cheque Butts YES N/A
- Bank Deposit Books YES N/A
- Bank Statements for all business accounts. Please narrate banking that are not sales. YES N/A
- Interest and dividend advices YES N/A
- Wage records YES N/A

Or Cashbook - written up (or in Excel file) with bank reconciliation completed. YES N/A

**2 CASH ON HAND**

Cash on hand should include cash floats, Eftpos/Visa/Amex/Diners and cash sales prior to Balance Date but not banked until after Balance Date.

Cash Float \$ \_\_\_\_\_ YES N/A

Income not banked \$ \_\_\_\_\_ (Inclusive of GST) Date Banked \_\_\_\_\_ YES N/A

**3 STOCK ON HAND**

Stock and work in progress should be valued at the lower of cost or market value. You are required to take stock as close to Balance Date as possible and maintain full records. YES N/A

Value of stock on hand \$ \_\_\_\_\_

Value of work in progress \$ \_\_\_\_\_ (that you are entitled to invoice)

Do these figures include GST? Yes/No

Basis of valuation	Cost	YES	N/A
	Market	YES	N/A
	Retail	YES	N/A

**4 TAX RECORDS**

Please provide copies of the following with supporting work papers: YES N/A

- GST Returns YES N/A
- FBT Returns YES N/A
- RWT Reconciliation YES N/A
- ACC invoices/statements YES N/A

**5 ACCOUNTS RECEIVABLE**

All accounts owing to you should be advised or listed. To be tax deductible any bad debts should be written off before Balance Date.

YES	N/A
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Bad debts written off during the year if any \$ \_\_\_\_\_ (INCL. OF GST)

Total Debtors owing (EXCLUDING bad debts above) \$ \_\_\_\_\_ (INCL OF GST)

**6 ACCOUNTS PAYABLE**

Please provide list of creditors at Balance Date \$ \_\_\_\_\_ (INCL OF GST)

YES	N/A
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PAYE owing at balance date \$ \_\_\_\_\_

**7 PETTY CASH**

Detail of all Petty Cash expenditure if not already included with reimbursing payment butt

YES	N/A
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**8 ASSETS PURCHASED/LEASED**

Please provide hire purchase agreements, lease agreements, and invoices for all fixed assets costing over \$500 (GST excl.) purchased or leased during the year.

YES	N/A
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**9 ASSETS SOLD**

Please provide details of all assets sold, written off or traded in during the year.

YES	N/A
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**10 MORTGAGES AND LOANS**

If you have raised or repaid any new mortgages and/or loans during the year please supply the following information:

YES	N/A
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- Mortgage and/or Loan Statements
- Mortgagee or lender
- Principal Sum
- Security
- Term and repayment date
- Current interest rate
- Purpose of mortgage/loan

YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A
YES	N/A

**11 PRIVATE MOTOR VEHICLE(S) - BUSINESS USAGE**

(This section is not applicable to vehicles owned by companies, where Fringe Benefit Tax is paid)

YES	N/A
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For business use of privately owned vehicles, a claim for motor vehicle running costs is limited to business use ascertained from a daily log book.

With a daily log please provide:

Business kms for year \_\_\_\_\_

Total kms for year \_\_\_\_\_

Please provide details of all motor vehicle expenses, e.g. petrol, insurance, servicing, and detail of any sale or purchase of motor vehicle during the year.

**12 PRIVATE USAGE**

- Your estimate of the value of business goods or services taken for private use at cost price per week/year (EXCLUSIVE OF GST) \$ \_\_\_\_\_
- The cost of any other personal goods or services included in your monthly business payments (not clearly identified in your Accounting Ledger)

YES	N/A
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YES	N/A
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**13 WAGES PAID TO SPOUSE AND/OR FAMILY**

If you paid wages to your spouse and/or family please supply details

YES	N/A
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**14 WAGES**

- Holiday Pay owing at year end \$ \_\_\_\_\_
- Holiday Pay paid within 63 Days \$ \_\_\_\_\_

**15 USE OF HOME FOR BUSINESS PURPOSES**

This may include the use of an area as an office or storage room, and other use of your home for business purposes.

Expenditure incurred on dwelling: (If paid from business account these should be clearly identified).

YES	N/A
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What is the percentage of your home used for business purposes? \_\_\_\_\_ %

Please supply the following detail:

- Rates \$ \_\_\_\_\_
- Water Rates \$ \_\_\_\_\_
- Interest on Mortgage \$ \_\_\_\_\_
- Electricity and Heating \$ \_\_\_\_\_
- Business Toll Calls \$ \_\_\_\_\_
- Telephone Rental \$ \_\_\_\_\_
- Insurance \$ \_\_\_\_\_
- Repairs – Office \$ \_\_\_\_\_
- Repairs - General \$ \_\_\_\_\_
- Rent \$ \_\_\_\_\_
- Others \$ \_\_\_\_\_

**16 BUSINESS EXPENSES PAID PRIVATELY**

Please provide details of business expenses paid from your personal account which have not yet been reimbursed to you.

YES	N/A
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**17 INCOME RECEIVED PRIVATELY**

Please provide details of business income banked privately as well as any cash sales used for business or personal expenditure

YES	N/A
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**18 SOLICITORS STATEMENTS**

Please supply us with all invoices for legal fees paid (if total exceeds \$10,000), and any settlement statements

YES	N/A
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**19 TRUSTS & ESTATES ONLY**

Please provide details of any changes in trustees since the start of the financial year.

YES	N/A
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Please provide details of any gifts received by the Trust (cash, forgiveness of debt, bequests)

YES	N/A
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**20 INVESTMENTS**

If you held any investment (e.g. shares, unit trusts, overseas superannuation funds) at any time during the financial year, please provide the following information;

YES	N/A
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- list of all investments held at any point in the financial year (including quantities and country)
- market value of each investment at the start of the financial year.
- market value of each investment at the end of the financial year.
- details of any movements during the year (e.g. reinvested income, purchases or sales)

**21 COMPANIES ONLY**

- Have there been any changes in shareholding since the start of the financial year?

YES	N/A
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Please provide details if the company records are not maintained by Moore Markhams Auckland .

- Please advise if there are any contingent liabilities you are aware of that existed at Balance Date. These are liabilities to pay money on the happening of some future event at some future date. 

YES	N/A
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- Please advise of any matter or circumstance since the end of the financial year, not otherwise dealt with in the information supplied, that has significantly affected or may significantly affect, the operation of your business, the results of those operations or the state of affairs of your business. 

YES	N/A
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- Please advise of any capital commitments which existed at Balance Date. 

YES	N/A
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**22 INTEREST & DIVIDENDS RECEIVED**

Supply interest and dividend advice notices for all interest and dividends or other receipts received from New Zealand and overseas companies. These should also include advice notices where shares have been received in lieu of dividends as well as bonus issue details.

YES	N/A
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**Note:**

- It is important that we see the actual advice notices so that we pick up the correct tax credits that may have been deducted. 

YES	N/A
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- Where joint investments are held, please provide details of these also. 

YES	N/A
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**23 OTHER INCOME**

If the business has received income from any of the following, please supply details.

- Partnership 

YES	N/A
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- Joint Venture 

YES	N/A
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- Losses/Profit from a look through company 

YES	N/A
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- Estate or trust income 

YES	N/A
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- Subvention payments from other companies 

YES	N/A
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**24 COVID 19 WAGE SUBSIDY**

- Please provide details of wages subsidy received during the year 

YES	N/A
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