

CLIENT INFORMATION QUESTIONNAIRE



LEGAL PRACTICE

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/Income 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 20th 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
- Alternatively a copy of the year end Trial Balance, Balance Sheet, Profit and Loss and General Ledger detailed transaction report for the financial year YES | N/A
- For Xero (or similar online product) and other integrated programs utilised, e.g. Harvest, Actionstep, iPayroll, if you have not already, please invite your Accountant to have access to your online file. YES | N/A
- Bank statement for all bank accounts for the month of including Trust bank account and Reconciliation balance date and one month following Balance Date. 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
- Or Cashbook - written up with bank reconciliation completed. YES | N/A

2 TAX RECORDS

Please provide copies of the following with supporting work papers:

YES | N/A

- GST Returns

YES	N/A
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- FBT Returns

YES	N/A
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- RWT Reconciliation

YES	N/A
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- ACC invoices/statements

YES	N/A
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3 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

Bad debts written off during the year if any \$ _____ (INCL GST)

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

4 ACCOUNTS PAYABLE

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

YES | N/A

5 WORK IN PROGRESS

Balance of Work in Progress as at Balance Date \$ _____ (EXCL GST)

YES | N/A

6 PETTY CASH

Detail of all Petty Cash expenditure if not already on reimbursing cheque butt

YES | N/A

7 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

8 ASSETS SOLD

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

YES	N/A
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9 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

10 PRIVATE MOTOR VEHICLE(S) - BUSINESS USAGE

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

YES	N/A
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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.

11 PRIVATE USAGE

YES	N/A
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- The cost of any domestic power and gas paid for on the business account \$ _____
- The cost of any other personal goods or services included in your monthly business payments (not detailed on cheque butts) \$ _____

12 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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13 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.

What is the percentage of your home used for business purposes? _____ %

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

YES	N/A
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Please supply the following detail:

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

14 SOLICITORS STATEMENTS

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

YES	N/A
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15 **CHARITABLE DONATIONS/SPONSORSHIP**

Please supply receipts or supporting documentation for any charitable donations or sponsorship paid during the year

YES	N/A
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16 **PROFIT DISTRIBUTION**

- Please list all partners in the practice and the profit split %.

YES	N/A
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17 **GENERAL**

- Please advise if there are any contingent liabilities you are aware of that existed at Balance Date. These are possible liabilities as a result of past events that depend on the happening of some future event.

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 operations 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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18 **COVID 19**

Please provide detail of any Covid-19 MSD related subsidies or support received during the year

YES	N/A
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