Rah'Mani & Associates Ltd
Accountants & Business Advisors www.rahmani.co.nz

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ANNUAL QUESTIONNAIRE

This document is a very important part of the accounting process as it helps to identify and provide the information we need from you to complete your financial accounts. Please note that we may ask for further information or explanations.

The income tax year runs from 1 April to 31 March for taxpayers with a March balance date. Some entities may have a different year end or balance date for accounting purposes. Please contact us if you have a non-March balance date.

Client Name	______	**IRD No.**	______
Postal Address	______		
Physical Address	______		
Email Address	______		
Home Phone	______	Mobile	______
Work Phone	______	Fax	______

Please sign the Authorisation on the last page as this authorises us to carry out those services requested and enables us to contact necessary organisations to obtain information that is required. Would you also please ensure you have understood and accepted the terms and conditions in your current **Engagement letter** including the **Terms & Conditions of Trade.**

Accounting Records

Please provide the following information depending on the type of accounting records you maintain.

COMPUTERISED RECORDS	✓
Xero & MYOB cloud (on the internet) accounting software ***If we do not have access to your cloud accounting software please contact us to discuss.***	
Other MYOB Accounting Software: A backup disk, user ID and password if applicable. ***Please contact us to discuss backup procedures.***	
Other Accounting Software: Annual detailed general ledger – a transaction listing by account. General ledger summary as at balance date. Annual trial balance as at balance date. A balance sheet and profit & loss statement as at balance date.	
MYOB Computerised Cashbook: A backup disk, user ID and password if applicable. ***Please contact us to discuss backup procedures.***	
Other Computerised Cashbooks: A backup disk of your cashbook only if the cashbook is prepared by Microsoft excel or Microsoft word. A printed hard copy of your cashbook by account.	
MANUAL RECORDS	✓
Bank Records: 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, deposit books. Details of any unpresented cheques and uncleared deposits as at balance date.	
Manual Cashbook: Your cashbook or a photocopy of your cashbook.	
Rental Property Accounting Records for Individuals and Partnerships: A completed Rental Income & Expenditure Schedule with supporting information – refer below on the last page – or provide copies of your rental bank account statements and details of all deposits and withdrawals for the year.	

Business Information
Companies, Trusts, Sole Traders, Individuals & Partnerships

The following specific information (if applicable) is required to complete your financial accounts and tax return.

Assets	✓
Cash on hand: The value of petty cash, till floats and unbanked takings not included in your bank reconciliation and banked after balance date.	
Bank / Barter Card / Credit Cards: The bank reconciliation at balance date including the bank statement showing the balance at balance date.	
Deposits for goods and services not supplied: Details of all deposits paid for goods not yet received or services not rendered as at balance date.	
Accounts Receivable & Bad Debts: A list of money owing to you at year end (incl GST) and a list of all debts uncollectible and actually written off the books before balance date.	
Stock: The value (excl GST) of stock on hand at balance date. ***Optional valuation method -*** If you're total sales are $1.3 million or less for the year and your stock is below $10,000 you may use the same figure as last year.	
Obsolete stock: A list of obsolete or damage stock written off (excl GST). You must have physically dumped any such stock that you have not valued.	
Work in Progress: 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.	
Investments/Term Deposits: Full details of any shares, investments or term deposits held during the year including investment statements and income statements.	
Sale and Purchase of Assets: A copy of all invoices, hire purchase agreements, sale & purchase agreements and solicitors settlement statements for all assets purchased and sold during the year for assets greater than $575 (GST incl) if you are GST registered or $500 (GST incl) if you are not GST registered.	
Overseas Investments: Full details of any overseas investments held during the year including investment statements and income statements.	
Financial Arrangements/Instruments: Details of deferred settlements, forward exchange contracts etc	

Liabilities	✓
Accounts Payable: A list of money you owe to others at balance date (incl GST).	
Loans / Hire Purchases: Documentation on any new or repaid loan or hire purchase agreement including loan account statements, HP agreement and related asset purchased, details on security etc.	
Holiday Pay & Bonuses: A list of all Holiday pay and bonuses paid within 63 days after balance date.	
Goods & Services Tax: A copy of all GST returns for the year and working papers to support your GST returns.	
Fringe Benefit Tax: A copy of all FBT returns for the year and all working papers to support your FBT returns.	

Income	✓
Non Sales Deposits: A list of all deposits that were not from normal business sales. For example insurance claims received, loans received, govt subsidies etc	
Service Income: 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.	
Interest & Dividends including PIE income: A copy of all Resident Withholding Tax certificates and dividend statements. All PIE investment advice, schedules and portfolio statements.	
Cash Jobs/Business Deposits: Details of all payments received from customers that have not been deposited in the business bank account.	
Trust, Estate or Overseas Income: 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.***	
Other Income: Details of any other income such as grants, royalties, Look Through Company income etc	

Expenses	✓
Business Expenses paid privately: Details of all business expenses paid from private funds and not reimbursed by the business	
Personal Expenses paid by the business: Please provide details 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	
Goods and services used personally: Details on all goods or services used personally.	
Overseas Travel: 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 expense.	
Income Protection & Disability Insurance: A copy of the invoice, policy details and annual amount paid.	
Legal Expenses: Please provide invoices for all legal expenses.	
Repairs & Maintenance and Computer expenses: Please provide invoices for all expenses over $500.00.	
LTC: Details of any loss allocated from a Look Through Company. For ACC purposes we will require the number of hours you worked in the business during the year.	
Non Company Motor Vehicles: The business use percentage from your log book. Please inform us if you do not maintain a log book.	

Home Office Claim: If you used any part of your home or garage for an income earning purpose such as storage of business assets and preparation of financial records you may make a home office claim. We will also require invoices for any assets purchased such as a home computer, printer etc.
Please note that from 1 April 2011 no depreciation deduction, with respect to your own home, is allowed.

Purchase Price		***Business Area***	
Cost of House & Section	$	Total size of house + shed + garage	m2
Cost of Section	$	Area used for business purposes	m2

Home Expenses	
Interest on mortgage	$
Insurance – House	$
Insurance – Contents	$
Power/Gas	$
Rates and Water Rates	$
Rent Paid	$
Repairs & Maintenance	$
Other Expenses (please specify):	$
	$

Other Information	✓
Overseas Pension: Details of any overseas pension received including details of any tax deducted or tax refunded.	
Working for Families Tax Credit and/or Independent Earner Tax Credit: Contact us if you have received IETC or WFFTC or you think you are entitled.	
Donations rebates: If you would like us to file a rebate claim please supply all receipts for donations made during the year.	
Company – Legal Information: All changes to the Directors & Shareholders and Company address changes. Details on all Director-Company contracts and any Director interest in a company contract.	
Trust – Legal Information: All changes to trustees & beneficiaries including residency status, all changes to the residency of the settlors, details on any resettlements, all distributions to beneficiaries and gifting certificates. For new trusts we will require a copy of the trust deed.	
Capital Commitments & Contingent Liabilities: Details on any capital expenditure agreement. Details on any transaction that may affect the solvency of the business such as a pending court case or a major dispute.	
Benefits: Details of all Government Benefits received during the year such as Family Support, Student Allowance, Child Support etc.	

Rental Income and Expenditure Schedule

Please list totals of the income and expenses for the year below

Address of Property: ________________________

Period the property was available for rent: ________________________

Total Rents Received	$	
Property Expenses:		
Advertising	$	
Bank Charges	$	
Body Corporate Fees & Property Management Fees	$	
Insurance	$	
Interest – ***Please provide all loan/mortgage statements***	$	
Lawn & Grounds Maintenance	$	
Legal Fees	$	
Loan Fees	$	
Mortgage Repayment Insurance	$	
Rates & Water Rates	$	
Repairs & Maintenance – Please provide invoices for all items > $500	$	
Telephone Expenses	$	
Travel Expenses – Please provide total kilometres travelled or a copy of invoices.	$	
(Note: To make a mileage claim a log book should be maintained).		
Valuation Fee for Refinancing	$	
Other Expenses (provide details)	$	
	$	

Assets Purchased or Sold during the Year

Please provide the following documents for all assets purchased or sold during the year.

Sale & Purchase Agreement or invoices.	
Solicitor's Settlement Statements.	
A copy of all invoices for Legal Fees.	
Independent or Government valuations of property purchased during the year	

AUTHORISATION

I/We agree to the terms and conditions of Trade set out in the current Engagement Letter I/we signed and I/we instruct Rah'Mani & Associates Ltd to carry out those services as set out in the current Engagement Letter and confirm that all information supplied is accurate and complete in all respects.

I/We advise Rah'Mani & Associates Ltd not to complete an audit or review and acknowledge that the compilation engagement will not result in an expression by you of an audit opinion on the compilation statements.

I/We hereby authorise Rah'Mani & Associates Ltd to represent me/us as my/our tax agent and authorise you to seek any additional information that you may require for the purpose of the compilation engagement from the IRD, Registrar of Companies, Bank, Employees, Solicitors, Finance companies and other financial organisations and hereby authorise those entities to provide such information.

I/We acknowledge that I/we have to pay tax on various dates as set out by statute and that it is my responsibility to ensure all such payments are correct and are made on time. I/We acknowledge that if I/we have not been advised of such payments by you one week before the due date it will be my/our responsibility to contact you to ascertain if tax is payable.

I/We agree that If the Client is a company or trust, the director(s) or trustee(s) signing this contract, in consideration for Rah'Mani & Associates Ltd agreeing to supply Services and grant credit to the Client at their request, also sign this contract in their personal capacity and jointly and severally personally undertake as principal debtors to Rah'Mani & Associates Ltd the payment of any and all monies now or hereafter owed by the Client to Rah'Mani & Associates Ltd and indemnify Rah'Mani & Associates Ltd against non-payment by the Client. Any personal liability of a signatory hereto shall not exclude the Client in any way whatsoever from the liabilities and obligations contained in this contract. The signatories and Client shall be jointly and severally liable under the terms and conditions of this contract and for payment of all sums due hereunder.

Name: ____________________ **Signed:** ____________________

Position: ____________________ **Date:** ____________________

(Director, Trustee, Partner, Sole Trader, Individual)

For and on behalf of :

Client Name ____________________