

Individual Questionnaire

Ensure this questionnaire is completed, signed and included with your records

Client Name			Balance Date
Phone	Mobile	Fax	Email

To: Gardiner Knobloch Ltd

Terms of Engagement

I hereby instruct you to prepare my Taxation Return for the year ended as shown above. I undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information.

I understand that the Taxation Return is prepared for my own use and to determine my taxation liabilities. If this should change in any material respect, I will inform you immediately. You will not accept any responsibility to any person, other than me, for the contents of the Taxation Return.

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

I also accept that Gardiner Knobloch Ltd has the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at the discretion of Gardiner Knobloch Ltd. I accept that any collection costs incurred by Gardiner Knobloch Ltd will be fully recoverable from me/us.

You are hereby authorised to communicate with my bankers, solicitors, finance companies, regional authorities, insurance companies and all government agencies to obtain such information as you require in order to complete the above assignments. You are to represent me as my tax agent. My income tax return will be signed by me however with my prior instruction you are authorised to sign any taxation return on behalf of myself or any of my associated entities.

Signature _____ Date ____/____/20____

Accident Compensation Corporation (ACC) Agency

I authorise Gardiner Knobloch Ltd to act as my agent for ACC levy purposes for all associated entities. This authorisation allows Gardiner Knobloch Ltd to query and change information on my ACC levy account through ACC staff and through ACC online services. This authority will also allow Gardiner Knobloch Ltd to delegate access to my ACC information to other members of Gardiner Knobloch Ltd. Delegated members of Gardiner Knobloch Ltd will also be able to query and change information on my ACC levy account.

Signature _____ ACC # _____ Date ____/____/20____

Records Required	Supplied	Comments
Wages/NZ Superannuation/Benefits		
Please provide us with the amounts received and the names of any organisations you have received the following from: <ul style="list-style-type: none"> • Wages / Salary • ACC Payments • NZ Superannuation (including supplementary NZ Superannuation) • Any other benefits In most cases IRD will have sent us these details directly, however we do need to check all sources have been included.	Yes / No Yes / No Yes / No Yes / No	
Other Income		
<ul style="list-style-type: none"> • Please provide us with the amounts received for any Loss of Income insurance claims 	Yes / No	

Records Required	Supplied	Comments
Interest and Dividends *For overseas investments see next box		
Please supply the advice slips. • For interest received, you should have an annual advice notice showing the withholding tax deducted. This may be on the bottom of your Bank Statement dated year/period end. • If any dividends are taken as bonus shares, also include these advice slips.	Yes / No <input type="checkbox"/> Yes / No <input type="checkbox"/>	
Overseas Investments		
NOTE: New Zealand residents are liable for tax on all world-wide income. • Include overseas interest, dividends, wages received and taxation paid. • Where foreign investments, portfolio investments, pensions or superannuation schemes are held please supply all details. We may need further background details to correctly comply with taxation requirements. Information to include: details of all overseas investments e.g. number of shares held, purchase dates and original purchase price.	Yes / No <input type="checkbox"/> Yes / No <input type="checkbox"/>	
Rental and Leased Property		
Please complete attached rental appendix (if applicable). If we haven't attached one and you need one please let us know.	Yes / No <input type="checkbox"/>	
Partnerships, Trusts, Estates and Companies		
Please supply details of income received where we do not prepare these financial statements.	Yes / No <input type="checkbox"/>	
Donations and Tax Credits		
Have you any credits to claim?	Yes / No	
If Yes, have you sent your credit claim form to Inland Revenue?	Yes / No	
If No, do you want us to complete your credit claim form? Please attach donation receipts.	Yes / No	
Working for Families Tax Credits		
Do you think you qualify for Working for Families Tax Credits? We should have attached a WFTC appendix regarding this, if we haven't please let us know.	Yes / No	
Student Loan		
Do you have a Student Loan?	Yes / No	
If Yes, please provide your latest statement from IRD, if you are receiving them directly.	Yes / No	
Deductible Expenditure		
Income Replacement Insurance Policy – provide details of premiums and claims.	Yes / No	
LTC Company – if you have been allocated a share of a loss/profit from a company where we do not prepare the financial statements, please provide details.	Yes / No	
Property Sales or Purchases including family home, holiday home, bach or rental		
Please indicate if you have <u>sold/purchased</u> a property in this year (circle one) Please provide a copy of the sale and purchase agreement and/or the following details: Date of sale/purchase: ___/___/20___ Is this your primary residence? Yes/No If sold, have you owned for less than two and a half years? Yes/No	Yes / No	
Other Information		
Please include any other information that may be relevant.		

Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name			Balance Date
Phone	Mobile	Fax	Email

To: Gardiner Knobloch Ltd

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the year/period ended as above. 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.

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

I/We also accept that Gardiner Knobloch Ltd has the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at the discretion of Gardiner Knobloch Ltd. I/We accept that any collection costs incurred by Gardiner Knobloch Ltd will be fully recoverable from me/us.

I/We authorise Gardiner Knobloch Ltd to act as my/our agent for ACC levy purposes for all associated entities. This authorisation allows Gardiner Knobloch Ltd to query and change information on my/our ACC levy account(s) through ACC staff and through ACC online services. This authority will also allow Gardiner Knobloch Ltd to delegate access to my/our ACC information to other members of Gardiner Knobloch Ltd. Delegated members of Gardiner Knobloch Ltd will also be able to query and change information on my/our ACC levy account. My ACC number is: _____.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, regional authorities, insurance companies and all government agencies to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however with my/our prior instruction you are authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities.

Signature _____ Date ____/____/20____

Reporting Requirements

I/We authorise Gardiner Knobloch Ltd to prepare Special Purpose Financial Statements for this entity for taxation and/or management purposes only; unless we specifically request, or there is a legal requirement for us, to have these financial statements prepared to an alternative standard.

Signature _____ Date ____/____/20____

Special Instructions and Information

Is there a specific deadline that your accounts are required by? ____/____/20____

Would you like us to send a copy of your financial statements to your main bank? Yes / No

Has the nature of your business changed in any way during the past 12 months?

If yes, please provide brief details:

Records Required	Supplied	Comment
Transaction Data		
<p>Where you use an accounting system:</p> <p>We require either a backup of your accounting system or access to it. <u>Please use the instructions below to enable this:</u></p> <p>Software name & version _____</p> <p>User Name _____ Password _____</p> <p><i>For online systems including Xero, MYOB or Cash Manager Rural:</i> Invite itsupport@gkl.co.nz into your file, if we do not already have access, or provide your login information above if necessary.</p> <p><i>For other systems:</i> A backup as at the end of financial year on usb, CD, send via email or send via dropbox to itsupport@gkl.co.nz.</p> <p><u>In addition to this please provide:</u></p> <p><i>For all bank accounts included in your accounting system:</i> A copy of the final bank statement(s) for year showing the bank balance(s) at year/period end.</p> <p><i>For any bank accounts that are not already included in your accounting software:</i> A copy of all your bank statements and information regarding the nature of all transactions.</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
<p>Where you supply a written or spreadsheet Cashbook: Please provide:</p> <p>Cashbook, written up, analysed and reconciled to your bank statements</p> <p><i>For all bank accounts included in your cashbook:</i> A copy of the final bank statement(s) for year showing the bank balance(s) as at year/period end.</p> <p><i>For any bank accounts that are not already included in your cashbook:</i> A copy of all your bank statements and information regarding the nature of all transactions.</p> <p><i>Please include one month past balance date:</i> Either the cashbook or bank statements for all bank accounts and information regarding the nature of all transactions (or cheque and deposit butts)</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
<p>Where you do not use an accounting system or cashbook:</p> <p>Please provide for the financial year plus one month past balance date:</p> <p>Bank statements for all bank accounts including cheque accounts, savings accounts or term deposits</p> <p>Cheque & Deposit butts showing the nature of each payment/deposit</p> <p>Receipt books. Make sure any items not for business sales are clearly marked</p> <p>Suppliers' invoices</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	
Loans and Finance Agreements Statements		
<p>Supply a copy of any transaction statements for the financial year up to year/period end for:</p> <p>Term Loans or Mortgages</p> <p>Hire Purchases</p> <p>Finance Cards</p> <p>Credit Cards</p> <p>Insurance or ACC paid by instalment</p>	<p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p> <p>Yes / No</p>	

Records Required		Supplied	Comment
Fringe Benefit Tax (FBT) Returns			
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.		Yes / No	
Goods & Services Tax (GST) Returns			
Supply copies of Goods & Services Tax (GST) Returns and work papers including details of any adjustments made.		Yes / No	
Interest and Dividend Certificates			
Supply copies of any interest and dividend certificates.		Yes / No	
Where Foreign investments, Portfolios, or Portfolio Investment Entities are held please supply all details. We may need further background details to correctly comply with taxation requirements.		Yes / No	
Accounts Receivable (Debtors)			
Please provide details as at year/period end	\$ Amount		
List the accounts or amounts owed to you indicating name of customer, amount and what the debt is for, we have attached schedule 1 for you to use if required. Alternatively, mark or highlight in cashbook or on bank statement(s) any items in the month following year/period end which should be included.		Yes / No	
Prepayments made e.g. insurance paid in advance		Yes / No	
Bad debts. These are to be excluded from income and written off prior to balance date. Please list any bad debts you have written off.		Yes / No	
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)			
Accounts Payable (Creditors)			
Please provide details as at year/period end	\$ Amount		
List the accounts or amounts owing by you indicating name of creditor, amount and what the debt is for, we have attached schedule 2 for you to use if required. Alternatively, mark or highlight in cashbook or on bank statement(s) any items in the month following year/period end which should be included.		Yes / No	
Holiday pay owing		Yes / No	
Holiday pay or bonuses paid within 63 days of your balance date		Yes / No	
Income in Advance – payments received for work not yet performed, deposits or retentions.		Yes / No	
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)			
Cash on Hand			
Please provide details as at year/period end	\$ Amount		
Cash on Hand. Include cash sales prior to year/period end but not banked until after this date		Yes / No	
Petty Cash		Yes / No	
Till Floats/Cash Floats		Yes / No	

Records Required		Supplied	Comment
Entertainment			
Please advise us of the full details of any entertainment expenses that you believe are 100% deductible (examples are shown below). We will assume that 50% deductibility rules apply to all entertainment expenses unless advised otherwise.		Yes / No	
Examples of 100% deductible entertainment expenses: <ul style="list-style-type: none"> Meals on your own while travelling on business Meal allowance paid to an employee working overtime Overseas entertainment 			
Private Use			
Please provide details as at year/period end		\$ Amount	
Value of goods, assets or stock taken for private use at their cost price.			Yes / No
Please indicate if amounts above are GST <u>inclusive / exclusive</u> (circle one)			Yes / No
Expenses Paid in Cash or from Personal Funds			
Please provide a list if applicable, e.g. out of pocket expenses		Yes / No	
Motor Vehicles			
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:		Yes / No	
<u>Vehicle Description:</u>		<u>Vehicle Description:</u>	
CC Rating		CC Rating	
Business	km	Business	km
Total	km	Total	km
Percentage Business	%	Percentage Business	%
Vehicle expense claims will be limited to a maximum of 25% of expenses incurred where no log book exists. Please note that a detailed and accurate log book must be completed for a three month period every three years (or more often if your usage changes or you change vehicles) or If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for: _____			
Home Office Expenses			
If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:		Yes / No	
Business Area:	m ²	Power & Gas	
Total Area:	m ²	Insurance (Building & Contents)	
		Interest (House Mortgage)	\$
		Rates	\$
		Repairs & Maintenance	\$
		Lease/Rent	\$
		Other	\$
		Total	\$

Records Required	Supplied	Comment
Property Sales or Purchases including family home, holiday home, bach or rental		
Please indicate if you have <u>sold/purchased</u> a property in this year (circle one) Please provide a copy of the sale and purchase agreement and/or the following details: Date of sale/purchase: ___/___/20___ Is this your primary residence? Yes/No If sold, have you owned for less than two and a half years? Yes/No	Yes / No	
Major Transactions		
Please provide a list of any major transactions that have occurred during the financial year that affected the business. _____ _____ _____	Yes / No	
Change in Shareholders or Directors (if applicable)		
Please advise us of any changes in the shareholding or directors of the company during the financial year (including the date of any changes).	Yes / No	
Other Information:		
Please include any other information that may be relevant to the preparation of your accounts and tax return.	Yes / No	

Thank you for completing this questionnaire
Don't forget to sign the front page

Quick Check Questionnaire

Client Name

	Yes	No	n/a
Have you signed the questionnaire?			
Access to, or a backup, of your computer system; OR			
A copy of your manual cashbook; OR			
All bank statements, cheque and deposit books			
Copies of loans, HP's, Finance Cards or Credit Card agreements/statements			
Copy of all fringe benefit returns and working papers			
All GST returns and working papers			
Copy of all interest and dividend certificates			
Copy of any Foreign Investment or Portfolio investment documents			
Accounts receivable, bad debts and prepayments			
Accounts payable, holiday pay/bonus and income in advance			
Cash on hand			
Stock on hand & work in progress			
Capital expenditure and borrowings details			
Details of transactions not made through the business bank accounts/cashbook			
Details of major transactions			
Business expense details			
Details of entertainment that is 100% deductible			
Private use and expenses paid from personal funds			
Change in shareholdings (where applicable)			

Thank you for completing this questionnaire.

Don't forget to sign where indicated

Rental Questionnaire Appendix

Ensure this questionnaire is completed and included with your records

Client Name	Balance Date

Property Details		
Please provide us with the addresses of any rental properties you have.		If a property was not rented for a full 12 months, or there have been changes please provide details of why it was vacant.
Address	Change to Tenancy	No. of Months Rented
1.		
2.		
3.		
4.		

Rental Income and Expenditure	Supplied
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties	Yes / No
OR A backup OR copy of your financial software as at year end OR access to your online system.	Yes / No
Software version _____ User Name _____ Password _____	
OR Please provide details of the following for each rental property. Use a separate sheet if necessary	Yes / No
Income:	
Total Rent Received	
Expenses:	
Rates	
Insurance	
Legal	
Repairs and Maintenance (please attach details or invoices)	
Mortgage Interest (attach copy of loan summary/statements from bank)	
Details of any other expense relating to rental property:	\$ Amount
Details of visits to inspect property/conduct property business:	
Date	Details
	Kilometres
Are there any rental arrears? If so, how much are the arrears?	\$
	Yes / No

Rental Income and Expenditure**Supplied****Home Office Expenses**

If part of your home is set aside principally for use as an office/workshop/storage area which is used by you in relation to your rental property, you **may** be able to claim a proportion of your home expenses against your rental income. Please provide the following details:

Yes / No

Business Area:		m ²
Total Area:		m ²
Power & Gas	\$	
Insurance (Building & Contents)	\$	
Interest (House Mortgage)	\$	
Rates	\$	
Repairs & Maintenance	\$	
Lease / Rent	\$	
Other	\$	
Total	\$	

Other Details Required (where applicable)

Solicitors Settlement Statement	Yes / No
Sale and Purchase Agreement and list of chattels and their value	Yes / No
Loan details for property purchased	Yes / No
A copy of any legal invoices	Yes / No
A list of Chattels purchased or sold during the year including description, date purchased/sold and value	Yes / No

Other Information

Please include any other information that may be relevant to your property activity.

Working for Families Questionnaire

If you think you may be eligible for Working for Families Credits ensure this questionnaire is completed and included with your records

Client Name	Balance Date

I hereby instruct you to prepare my Working for Families estimated position for the year ended as shown above. I undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I understand that you may need to contact me to obtain further information before completing this return.

I accept that Gardiner Knobloch Limited will provide me with a calculation that is for indicative purposes only and is subject to confirmation from Inland Revenue, as it may be altered by information already held by Inland Revenue.

Signature _____ Date ____ / ____ / 20__

Your Spouse / Partner

If we do not prepare your spouse or partner's tax return please advise the following information:

Your spouse or partner's Name _____

Your spouse or partner's IRD Number _____

Your spouse or partner's Taxable Income \$ _____

If your spouse or partner is not a tax resident in New Zealand please advise their total worldwide income for the year.

Information Regarding Your Children

Child Born in Financial Year

If you had a child born within the last financial year you may be eligible for the Parental Tax Credit. You must apply for an IRD number for that child by completing an IRD number application form (IR595) which you can download from www.ird.govt.nz. You will need to take the completed form to a branch of the AA or NZ Post Shop with the relevant documentation. You will need to have an IRD number for all of your children.

Dependent Children

Child's Name	IRD No.	Date of Birth	Date left school (or your care) or started work	How many days per week do you have custody?

Information Regarding Your Children (continued)

Children's Income over \$500

If any of your dependent children received passive income, such as interest, dividends, rent, beneficiary income from Trusts (which we don't act for) or Portfolio Investment Entity (PIE) income for the year please provide details. This excludes any income from jobs such as paper rounds, after school jobs or babysitting.

Child's Name	Amount of Income Received

Income Sources & Information

For the current financial year Inland Revenue need to know if you received income from the following sources and the value of that income.

Please note that the questions below apply to both you and your spouse / partner.

Income Source and/or Information	Your Spouse or Partner	You	Supplied
In Work Payment			
What is the average number of hours worked per week			
Child Support or Maintenance			
Did you receive Child Support or Maintenance Payments for any of your children?	Yes / No	Yes / No	Yes / No
Did you pay Child Support or Maintenance Payments for any of your children?	Yes / No	Yes / No	Yes / No
Trustee Income			
Are you a settlor of a trust that has made a surplus in the current financial year that has not been fully allocated to the beneficiaries of the trust? (If we prepare the financial statements for the trust we will have this information)	Yes / No	Yes / No	Yes / No
Fringe Benefits for Shareholder Employees			
Did you have the use of a company vehicle?	Yes / No	Yes / No	Yes / No
Did you receive an interest free or low interest loan from the company, including an overdrawn current account? (If we prepare the financial statements for the company we will have this information)	Yes / No	Yes / No	Yes / No
Portfolio Investment Income (PIE Income)			
Did you receive Portfolio Investment Entity income? This doesn't include Superannuation Funds or Retirement Savings Schemes like Kiwisaver.	Yes/No	Yes / No	Yes / No
Income of a Non Resident Spouse / Partner			
Was your spouse / partner a non resident who earned money overseas?	Yes/No	Yes / No	Yes / No

Income Source and/or Information	Your Spouse or Partner	You	Supplied
Tax Exempt Salary & Wages			
Did you earn any salaries or wages that you do not pay tax on? An example of this is income received as an employee of an international organisation.	Yes/No	Yes / No	Yes / No
Pensions & Annuities			
Have you received any pensions or annuities (excluding NZ Superannuation)? Include the amount of pension or annuity payments from life insurance policies or a Superannuation Fund	Yes/No	Yes / No	Yes / No
Other Payments			
Did you receive any other payments that are used for the family's day to day living expenses such as rent, mortgage, power or school fees. If the total is more than \$5,000 per annum then we need to include these in the family income. Examples include – Grandparents providing an allowance, someone helping pay your monthly bills or a soft loan (interest free with no fixed repayment date).	Yes/No	Yes / No	Yes / No
Income Equalisation Scheme Deposits			
Include if you or a trust or company controlled by you made, or received a refund of any Income Equalisation deposits. (If we prepare the financial statements for the trust or company we will have this information)	Yes/No	Yes / No	Yes / No
Boarders			
Did you receive income from renting out rooms in your property to boarders?	Yes/No	Yes / No	Yes / No
Royalties			
Have you received any income from the use or right to use a copyright, patent or trademark or other similar property or right.	Yes/No	Yes / No	Yes / No
Undistributed Company Profits			
Do you own shares in a company that is not publicly listed? If you are a shareholder in a family or a private company that has five or fewer shareholders, please advise the amount of undistributed profits in the company and your percentage of ownership. (If we prepare the financial statements for the company we will have this information)	Yes/No	Yes / No	Yes / No
Maori Authority			
Do you receive any tax-free income as a beneficiary of a Maori Authority?	Yes/No	Yes / No	Yes / No

**Thank you for completing this questionnaire
Don't forget to sign where indicated**