

PLEASE ANSWER ALL QUESTIONS EVEN IF IN THE NEGATIVE OR N/A. Where lists of information are required attach a separate schedule. If you require any assistance completing the form, please give us a call.

CLIENT DETAILS

Full Name

Postal Address:

Physical Address:
(if different from above)

Email Address:

(ESSENTIAL – we are moving to invoicing & sending tax notices to this email)

Phone Numbers:

Business: Mobile: Fax:.....

Bank Account Number: - -

(ESSENTIAL – IRD are no longer paying refunds by cheque)

Tick ✓ or N/A	Notes
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RECORDS REQUIRED

- Cheque Butts:** note who was paid and what for on each butt. Please ensure they are each filled out correctly. Where you have paid bills via **Internet Banking**, write on the bank statement what each payment is for.
- Bank Statements** for all business accounts.
- Bank Deposits** – give full details of bankings other than sales (eg sales of assets, private funds paid in, tax refunds, interest, dividends etc)
For the above four items, please ensure we have records for AT LEAST ONE MONTH after balance date.
- Cash Book & Reconciliation/s to Bank Statements** - if applicable.
- Computer Ledger & Trial Balance, or Computer Disk** - if applicable. Please include a reconciliation to bank statement at balance date.
- Management Accounts** - computer records; and supporting workpapers – if applicable.
- Invoices and Statements**, filed in date order or in order of cheque number. Include Eftpos dockets and receipts.

CASH INCOME DURING THE YEAR NOT BANKED

Cash on Hand - at Balance Date (including till change, sales made up to balance date but banked a day or two later, and any other cash on hand): \$.....

Do you bank all income into the business cheque account?
YES/NO (please delete one)

- If Sales are not banked in full:
- i) Please list any sales made during the year that were not banked.
 - ii) Where cash sales were used to pay expenses, please detail the amounts and what they were used for, eg purchases, wages, drawings.

Have these sales (and expenses where applicable) been included in your GST Returns?

INVENTORY

Stock on Hand - (valued at lower of cost or market value) \$
 Inclusive/Exclusive GST

Work in Progress - (valued at cost) \$
 (Jobs started but not completed) Inclusive/Exclusive GST

ACCOUNTS RECEIVABLE

Debtors - money owing to you for sales made or services provided before balance date. Please provide list. \$
 Inclusive/Exclusive GST

Lay-bys Outstanding - please discuss with us.

Bad Debts written off during year. Please supply list of details.

ACCOUNTS PAYABLE

Creditors - money owed by you for expenses incurred before balance date.
 Please complete attached schedule or provide own schedule with full details.
Please ensure related invoices are included with your records.

TERM LIABILITIES

Mortgages, Debentures & Loans
 Most lenders provide annual certificates showing repayments during the year and the balance outstanding. Please provide these certificates, **ensuring that they match your balance date.** Please provide details of any new loans raised during the year. Where you do not have the details available, ask your bank to fax them to us.

FIXED ASSETS

Purchases & Sales of Fixed Assets (Land, Buildings, Plant & Vehicles, etc.)
 Please provide details. These will include any new or replacement assets costing over \$500.00 (GST exclusive). Invoices and details of any financial arrangements should be included in your records. For real estate transactions, please include *solicitors statements* and the *sale and purchase agreement*.

INVESTMENTS

Provide details of the company and the number of shares or deposits held. Please provide details for the full year (eg statements, or full details of sales and purchases).

OTHER RECORDS & INFORMATION REQUIRED

Personal Use of business items (eg private tolls, goods taken from shop). If applicable please advise value at cost.

OTHER RECORDS & INFORMATION REQUIRED (continued)

- Payments Made from Private Funds**
 Give full details of any business expenses for which you have not been refunded by the business (ie amount paid, paid to whom, and nature of payment - wages, fuel, etc). This includes expenses paid from private cash or from a personal account.
- Repairs & Maintenance**
 If there were major repairs and maintenance to business assets during the year please provide full details of the nature of the work carried out.
- Entertainment Expenses**
 These include meals out with staff or clients, Christmas parties, and gifts of food or drink. Please provide full details of who the expenditure was for (employee or client) and the nature of the expenditure.
- Solicitors Statements** for business transactions or the purchase/sale of assets.
- Wage Statements or Wages Book**
 Please provide copies of the Employer Monthly Schedules that are filed with your PAYE cheques, or details of wages paid from your wages book.
- Copies of GST Returns and Workpapers**
 Show full details of how you calculated income and expense claims.
- Copies of FBT Returns and Workpapers** (employers and/or companies)
- Dividends or Interest Received** (attach ALL Tax Deduction Certificates)
- Income from Foreign Investments**
 Please provide tax schedules from your investment advisor, or provide full details of income received, and sale/purchase of investments.
- Motor Vehicle Private Use**
 Please supply full details including log book - or confirm 3 year average is still applicable. Company must pay FBT if the company vehicle is available for private use.
- Use of Home for Business** (where space is set aside *principally* for business). Please advise the following details for the current year:

 Mortgage **interest** paid (do not include principal repayments) \$

 Insurance \$ Repairs \$
 Rates \$ Power \$
 Rent \$

 If not previously advised or you have changed homes, please supply the following details:

 Total area of home M²/sq.ft.
 Business use area M²/sq.ft.
- Has the **nature of your business** changed in any way during the past 12 months. If yes, please provide brief details.

Tick ✓ or N/A

Notes

ACC Invoices: please send us all invoices and credit notes you received during the year from ACC.

If your Taxation calculations result in a **REFUND** being due, **and** you are a Provisional Taxpayer do you want that refund:

(a) sent to you in full, or

(b) used to offset your Provisional Tax liability, if any.

TERMS OF REFERENCE

To *Robertson Fulton Limited*

I/we instruct you to prepare my/our Financial Accounts and Taxation Returns for the current period. 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 accept responsibility for any failure by me/us to supply all the relevant records and information to you. You are not to complete an audit, nor do I/we wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information. I/we understand that your work cannot be relied on to detect error and fraud. You are hereby authorised to link me as a client with the Inland Revenue Department and the Accident Compensation Corporation, and to communicate with the appropriate Bankers, Solicitors, Finance Companies and other persons or organisations to obtain such further information as you may require in order to carry out the above assignments.

.....
Client Signature

.....
Date

ACCOUNTS PAYABLE (CREDITORS) OWING BY YOU

Name of Creditor	What For	GST \$	Total Amount \$

ACCOUNTS RECEIVABLE (DEBTORS) OWING TO YOU

Name of Debtor	What For	GST \$	Total Amount \$