

# Financial Statements Questionnaire –

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Email:	

Signature \_\_\_\_\_ Date \_\_\_\_\_

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: _____ _____ _____	

**Bank Statements, Cheque butts, Cash books, etc**

Where an **online accounting system** is used (e.g. Banklink / Xero / MYOB), please provide:

- Final bank statement for the year for all bank accounts

Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:

- General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation.
- Copy of bank reconciliation as at balance date for all bank accounts.
- Final bank statement for the year for all bank accounts

Where a **Cashbook (computerised / manual)** or **no system** is used, please provide:

- Cashbook (if one is kept, including one-month past balance date)
- Copy of bank reconciliation as at balance date for all bank accounts
- Bank statements for the full year for all bank accounts

**Note:** If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.

**Loan Statements**

Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.

**Covid-19 Wage Subsidy and other Covid-19 support payments**

**Have you received the Wage Subsidy or Covid 19 Support payment? (please note all dates and receipts)**

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Where Wage Subsidy payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

**Have you received the Covid-19 Leave Support Payments? (please note all dates and receipts)**

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Where Covid-19 Leave Support Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Where Covid-19 Short-Term Absence Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

**Have you received Resurgence Support Payments? (please note all dates and receipts)**

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

**Have you received a Covid-19 Cultural Sector Emergency Relief Grant or other Covid-19 support payments?**

Please provide details if it is an "other" Covid-19 support payment

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

**Have you received the Covid-19 Small Business Loan?**

Date rec: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

**Have any amounts of Covid-19 support payments been repaid back?**

Please provide details of payment and reason for repayment

Date paid back: \_\_/\_\_/\_\_ \$ \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Employers – Wages paid to Employees**

Please send a month-by-month summary of gross wages, including termination and incentive payments, and PAYE deductions as returned to the IRD.  
**OR**  
 Send a copy of your Employer Monthly Deduction Schedule (IR 348).



**Fringe Benefit Tax (FBT) Returns**

Supply copies of Fringe Benefit Tax (FBT) returns and work papers.

**Goods & Services Tax (GST) Returns**

Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.

**Interest and Dividend Certificates**

Supply copies of certificates.

**Lease details**

Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).

**Foreign Income**

Details of any foreign income received, and any tax deducted from this.

**Accounts Receivable (Debtors) – see attached Schedule 1**

All accounts or amounts owing to you at balance date should be scheduled. **Exclude** any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.

Total at Balance Date:

\$ \_\_\_\_\_

**GST Included**  **Excluded**



<b>Other Non-Taxable Income</b>		
Did you receive non-taxable income from any other sources? If Yes, please provide details.	<input type="checkbox"/>	
<b>Legal and Loan Documents</b>		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.	<input type="checkbox"/>	
<b>Business Expenses</b>		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:		
<ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> </ul>	<input type="checkbox"/> <input type="checkbox"/>	
<b>Private Use</b>		
Value of goods taken for private use at their <b>cost</b> price.	<input type="checkbox"/>	\$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.	<input type="checkbox"/>	
<b>Residential Land Withholding Tax</b>		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>	
<b>Residential property sales</b>		
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was purchased with 10 years of the sale date, <ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>	<input type="checkbox"/>	_____ \$ _____ _____ _____
<b>Mortgage Interest Paid on Residential Properties</b>		
Have you incurred interest on residential properties owned (which is not your main family home or a 'new build*')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.  * A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020	<input type="checkbox"/>	

## Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: \_\_\_\_\_

Business \_\_\_\_\_ km  
Total \_\_\_\_\_ km  
Percentage Business \_\_\_\_\_ %

Vehicle Description: \_\_\_\_\_

Business \_\_\_\_\_ km  
Total \_\_\_\_\_ km  
Percentage Business \_\_\_\_\_ %

Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred. 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:

Address for Home Office  
\_\_\_\_\_

Home Office area: - no change as per previous year

OR

Area used for Business: \_\_\_\_\_ m<sup>2</sup>

Total Area of House & Workshop: \_\_\_\_\_ m<sup>2</sup>

Actual Cost Method

Power \$ \_\_\_\_\_

Insurance (Building & Contents) \$ \_\_\_\_\_

Interest (House Mortgage) \$ \_\_\_\_\_

Rates (including regional council rates) \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

Repairs & Maintenance \$ \_\_\_\_\_

Telephone rental \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

OR IRD Square Metre Rate Method (see below note)\*

Interest (House Mortgage) \$ \_\_\_\_\_

Rates (including regional council rates) \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

*\*Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

**Mixed Use Holiday Home**

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes  No

If yes, provide details of property: \_\_\_\_\_

Was the property empty for 62 days or more in the income year?

Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Holiday Home – Information Required**

The number of days the property was empty during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year  
OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: \_\_\_\_\_

Relationship to owner (if any): \_\_\_\_\_

Amount of rent they paid: \$ \_\_\_\_\_

Dates rented (From: To) \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ \_\_\_\_\_

Cost of repairing damages caused by tenants \$ \_\_\_\_\_

Number of days spent in the property while repairing damages caused by tenants \_\_\_\_\_

Mortgage interest \$ \_\_\_\_\_

Rates \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Repairs/maintenance for general wear and tear \$ \_\_\_\_\_

Other (please give details) : \_\_\_\_\_

**Mixed Use Boat or Plane**

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income?

Yes  No

If Yes, provide details:

Description: \_\_\_\_\_

Market value: \$ \_\_\_\_\_

Was the asset unused for 62 days or more in the income year?

Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Boat or Plane – Information Required**

The number of days the asset was **unused** during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year  
OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: \_\_\_\_\_

Income received: \$ \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage	\$ _____
Cost of repairing damages caused by hireage	\$ _____
Operating costs / supplies	\$ _____
Insurance	\$ _____
Repairs/maintenance for general wear and tear	\$ _____
Other (please give details)	_____

**Cryptoassets**

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

**Thank you for completing this questionnaire - don't forget to sign it**





