







**7. DEBTORS/ACCOUNTS RECEIVABLE**

Detail any income earned before balance date which was received after balance date:

Name of Debtor	Description of Sale	Net Amount	GST	Total Incl GST
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
<b>TOTALS</b>		\$	\$	\$

*Please mark any amounts that you think will not be recovered e.g. bad debt.*

**8. STOCK ON HAND – EXCLUSIVE OF GST**

- (a) Stock for resale or for use in production (*at lower of cost or market selling value where lower than cost*) \$ .....
- (b) Work in progress ~ materials and labour \$ .....
- (c) Date of Stock Take \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

*Adequate records should be retained to substantiate these figures.*

**9. CASH ON HAND**

Cash on hand should include cash floats and cash sales prior to balance date and not banked until after balance date.

- Cash Float \$ .....
- Takings not Banked \$ .....
- Final Bank Deposit \$ .....
- Date Banked \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Please provide a schedule of Petty Cash expenditure during the year.

**10. ASSETS PURCHASED OR LEASED DURING THE YEAR**

List below details of assets purchased/leased during the year or enclose a print-out of the ledger for capital purchases (please mark either new or used). **Please enclose Hire Purchase or Lease Agreements.** Also applies to purchases from related parties and family members.

Item	New/Used	Date Purchased	Total Cost (GST incl)
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

*Please note value of any trade in assets in Box 11*

**11. ASSETS SOLD DURING THE YEAR**

List below details of assets sold during the year including trade-ins or insurance payouts or enclose a print-out of the ledger for capital items sold. Also applies to sales to related parties and family members.

Item	Date Sold/Disposed	Sale Price (GST incl)
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

**Please check the Asset Schedule in last years Accounts and note items sold/written off** (Note: Items must be scrapped in order to be written off)

Item	Date Sold/Written Off	Sale Price (GST incl)
.....	.....	.....
.....	.....	.....
.....	.....	.....
.....	.....	.....

**12. LAND/BUILDING SALES AND PURCHASES**

- Please supply **all legal statements and invoices** relating to land bought or sold during the year.
- For property purchased or sold, please supply details of values for buildings/development/other items included in the sale or purchase.

Building Description (Purchase & Sale)	Value Agreed on Sale & Purchase Agreement	<u>or</u>	Insurance Indemnity Value (Purchase only)
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

Plant (Purchase or Sale)	Value Agreed on Sale & Purchase Agreement	<u>or</u>	Valuation
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

*Please advise the value of any legal fees paid during the year - Please note that business related legal expenditure of up to \$10,000 per annum can now be deducted regardless of whether it is capital in nature or not.*

**13. RATING VALUATION**

Have you had a new rating valuation since last year?

YES/NO

If **YES**, please include Valuation Details.

**14. TERM LOANS/HIRE PURCHASE CONTRACTS**

Please supply documentation showing the balances of all Term Loans (including swaps) at balance date with the current interest rate and term of the loan(s). If you have refinanced or entered into Hire Purchase contracts during the year, **please supply all documentation.**

**15. CASH INCOME DURING THE YEAR NOT BANKED**

Were all takings banked into your business bank accounts?

YES/NO

If **NO**, please advise details where banked, amount and description of goods sold:

.....  
.....  
.....  
.....

**16. ACC**

ACC have a compensation product called **CoverPlus Extra (CPX)**. This enables you to nominate the level of cover you require. Premiums on CPX are higher, but there can be benefits from its use.

Are you currently using CoverPlus Extra?

YES/NO

If you are not using CoverPlus Extra, would you like to discuss this at your interview?

YES/NO

If you would like to discuss CoverPlus Extra, please bring in your ACC invoices from the previous year.

Partnerships – Are both partners active in the business?

YES/NO

**17. INSURANCE**

Please enclose the annual premium advice notes, or advise details of the following:

**Please supply invoices**

- Cars Insurance Company ..... Premium \$ .....
- House Owners Insurance Company ..... Premium \$ .....
- House Contents Insurance Company ..... Premium \$ .....
- Other Private Insurances (boat etc) Insurance Company ..... Premium \$ .....
- Personal Accident Insurance \*\*\* Insurance Company ..... Premium \$ .....

\*\*\* Does this provide income replacement/protection? YES/NO

**18. PRIVATE USAGE**

Please supply an estimate of the value of business goods taken for private use and cost price for the year.

Type of Goods	Cost Price (\$)
.....	.....
.....	.....
.....	.....
.....	.....

**19. USE OF HOME FOR BUSINESS PURPOSES**

If you use part of your home for business purposes, e.g. as an office, garage or storeroom, please specify the following:

- 1. Details of the outgoings on the following:
  - Rates \$.....
  - Mortgage Interest \$.....
  - House owners insurance \$.....
  - House contents insurance \$.....
  - Repairs \$.....
  - Telephone \$.....
  - Electricity \$.....
  - Other (e.g. internet) \$.....
- 2. The area of your home used for business purposes (may include garage) .....
- 3. The total area of the house .....
- 4. The type of construction .....
- 5. The original cost of the house (excluding the section value) .....

**20. HOLIDAY PAY**

Are there any Holiday Pay and/or Bonus Salaries owing to employees at balance date? **YES/NO**  
*Note: Holiday Pay taken or paid within 63 days of balance date will be an allowable deduction this year.*

Employee Name	Total Amount Owed	Amount Paid or Leave Taken Within 63 Days
.....	\$.....	\$.....
.....	\$.....	\$.....
.....	\$.....	\$.....
.....	\$.....	\$.....
.....	\$.....	\$.....

**21. CLAIM FOR OTHER DEDUCTIBLE EXPENSES**

If expenses are paid in cash from the personal account, please supply details below:

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

**22. MOTOR CAR**

(a) Car/Make	Model	Have you kept a Log Book? <i>(please circle)</i>	Business Percentage
.....	.....	YES/NO	.....
.....	.....	YES/NO	.....
.....	.....	YES/NO	.....
.....	.....	YES/NO	.....

(b) Is a new log book required? (if over 3 years since log completed or you have purchased a new car) YES/NO

(c) Please ensure that car expenses (*fuel, repairs and insurance*) are able to be **identified**.

**FRINGE BENEFIT TAX (FBT)**

Any vehicle owned by a company which is available for private use could be subject to FBT. The Inland Revenue are increasing their audit activity in this area, so if this situation applies to you and you do not file FBT Returns, it is essential that you discuss this with us.

- Does the company own a motor vehicle which is available for use by shareholders? YES/NO
- If YES, is FBT paid? YES/NO
- If FBT is paid has a GST adjustment been made on the value of the fringe benefit? YES/NO
- If FBT has not been paid do you pay the company in cash or as a book entry an amount equal to the value of the Fringe Benefit? YES/NO

**PRIVATE VEHICLE USED IN BUSINESS**

- Did you use a Private Vehicle for business Purposes? YES/NO
- What vehicle was used? .....
- If so, we require the kilometres of use from your log book ..... k/m
- Did the business pay the running costs for the vehicle? YES/NO

**23. ARE YOU PROVIDING BENEFITS TO EMPLOYEES? (INCLUDES SHAREHOLDER EMPLOYEES)**

For example: cars, low interest loans, electricity, and telephone

To employees **YES/NO**

To employee shareholders **YES/NO**

If **YES**, are you filing FBT Returns? **YES**...Please include copies of the Returns

**NO**...If not, please discuss with us

**24. STUDENT ALLOWANCES**

• Are any of your children attending, or about to attend University/Polytechnic/Teacher’s College, etc.? **YES/NO**

• If **YES**, would you like to discuss your income level and how it will affect their eligibility for allowances? **YES/NO**

**25. STUDENT LOANS**

Do you, or anyone in your family who we prepare Tax Returns for, have a Student Loan? **YES/NO**

If any of your children have received a Student Loan, and you require our assistance, please advise us at your interview.

**26. CHARITABLE DONATIONS, SCHOOL, KINDERGARTEN, PLAY CENTRE, HOUSEKEEPER, CHILDCARE RECEIPTS**

Tax credits are available for the above. If you would like us to complete this for you, please supply all donation, childcare and housekeeping receipts.

**27. NON-BUSINESS INCOME**

(a) Interest, Dividends and PIE Income: Please supply interest and dividend notices relating to the 2010/2011 year (which show your income and Withholding Tax deductions

(b) Other Income: .....  
.....

**28. FOREIGN INVESTMENT FUND REQUIREMENTS**

If you/your company/your trust have a share portfolio report from an Investment Advisor showing purchase, sales, interest and dividends required for the year please include a copy.

If you do not have such a report please supply the following details:

<b>Investment</b>	<b>Owner</b>	<b>Country Held</b>	<b>Original Cost</b>	<b>Date Acquired</b>	<b>Market Value</b> <i>(at year end)</i>	<b>Interest/Dividends Received</b>
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....

*Please include details of investments purchased and sold and all interest/dividends received during your financial year.*

**29. WORKING FOR FAMILIES (Formerly Family Assistance)**

**There are a number of parts to Working for Families. In order to make sure you receive full entitlements, we need to know the following information:**

**1. Family Details:**

Please show names and birth dates of all children under the age of 18 not in full employment, or receiving benefits or Student Allowances, or 18 and still at school. Please supply Birth Certificates for any children born during the year or for whom you have not previously claimed Working for Families. If your child left school during the year, please advise the date of leaving school.

<u>Name of Child</u>	<u>Date of Birth</u>	<u>IRD Number</u>	<u>Date Left School</u> ***
.....	___/___/___	.....	___/___/___
.....	___/___/___	.....	___/___/___
.....	___/___/___	.....	___/___/___
.....	___/___/___	.....	___/___/___
.....	___/___/___	.....	___/___/___

\*\*\* If left school, please note details of what child is doing now. E.g. Polytechnic as may still be entitled to Working for Families.

**2. Parental Tax Credit:**

You may be entitled to a 'Parental Tax Credit' if you have had a new child since 1 April 2009. If so you need to have an IRD number for that child. To apply for an IRD number, please print off an IR 595 from the IRD website which explains how to do the application.

Have you had a baby during the year? YES/NO  
 If **YES**, please ensure the child is listed above.

If **YES**, have you claimed the Parental Tax Credit already or received Paid Parental Leave? YES/NO

**3. Working for Families money received during the year:**

Did you receive Working for Families during the 2010/2011 year? YES/NO

If **YES**, please advise how much you received: \$ \_\_\_\_\_

**4. Family Circumstances:**

Have you had a change in your marital status (this includes de facto) in the 2010/2011 year? YES/NO

Has there been a change in shared custody arrangements? YES/NO

Please outline any changes we should know about .....

.....

.....

**5. Child Support:**

*(This is money you pay/receive from an ex-partner. This information will affect your Working for Families)*

Did you pay Child Support to an ex-partner? YES/NO

• If **YES**, how much did you pay? \$ \_\_\_\_\_

• If **YES**, was it paid to the IRD? YES/NO

• If **NO**, was it a private arrangement? YES/NO

Did you receive Child Support from an ex-partner?

• If **YES**, how much did you receive? \$ \_\_\_\_\_

• If **YES**, was it paid to the IRD? YES/NO

• If **NO**, was it a private arrangement? YES/NO

