**Miller Johnson Chartered Accountants**

**2023 Questionnaire for completion of business financial accounts and income tax return**

**Clients for whom we prepare GST returns**

**Business name:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Contact person:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Best contact method:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Date by which accounts are required:** \_\_\_\_\_\_\_\_\_\_\_

This questionnaire is designed to be completed one of two ways:

* Print, complete by hand, sign and return to us with your records
* Complete and submit online (Email supporting documents to [team@millerjohnson.co.nz](mailto:team@millerjohnson.co.nz))

***This questionnaire has been designed to be as simple as we can make it, given current tax laws and taxpayer and agent obligations.***

***It is important that you answer every question as indicated. Where your response indicates that a separate set of questions, or more information is required, contact your usual accountant at our office.***

All questions are for the year 1 April 2022 – 31 March 2023

1. **First, it is important that you let us know (if you haven’t already) if your business been impacted by weather events during the last year. Inland Revenue are making some concessions for taxpayers who have been negatively affected by flooding.**
2. **Accounts Payable (Creditors) – where you do not use Xero to capture these transactions**

**We require a list of all business accounts payable** as at the end of March, for goods and services supplied before 31 March.

* Include March PAYE and payroll tax (payable 20 April), but you do not need to include other Inland Revenue payments in this list.
* Clearly mark items owed to suppliers who are NOT GST-registered
* Include any holiday pay paid (or to be paid) out within 63 days of balance date (i.e. 2nd June 2023)

1. **Accounts Receivable (Debtors) ) – where you do not use Xero to capture these transactions**

* For this we do not need a list, but just a total, of all business accounts payable as at the end of March, for all invoices the business has rendered to customers, and which were unpaid at 31 March.
* Also, supply a list of bad debts written off before 31 March 2023.

1. **Bank Accounts – we require the following:**

* ***Please supply a bank statement or screenshot of all business bank accounts as at 31 March 2023***

1. **Stock and Work in Progress**

Does your business carry stock? YES/ NO

* No – no further action required
* Yes – supply a stocktake figure as at 31 March – at cost, and not including GST $.................

Has any stock been taken for personal use during the year? YES/ NO Value $..................

If the business carries any obsolete or slow-moving stock, contact us to discuss (or note on this sheet)

Does your business have Work in Progress at balance date? YES/ NO

(This means work which carries over the end of March, but you have already incurred costs and possibly charged progress payments)

If yes, contact our office to discuss

1. **Employment – for shareholders and other employers, we need you to send us:**

* Wages records for the year OR end of year statements from your payroll system.
* All ACC invoices OR advise your ACC account number (if we haven’t done ACC work for you in the past) ACC Number: …………………………..
* If the nature of your business has changed this year (or is going to), let us know so that we can assist with any ACC changes
* Do you have ACC CoverPlus Extra cover? YES/NO
* If not, would you like to contact us to discuss this option? YES/NO

1. **Cash or unbanked funds**

* If your business takes cash, and you have not advised us of it, please do so now:
  + Amount taken per week/month/year
  + Any other unbanked or undeclared income

1. **Financing**

If any new loans of any kind have been taken out during the year, supply details. This will include bank loans, including mortgages, asset finance, and personal finance loans.

**Also, if you are considering taking out any finance in the next 12 months, we strongly recommend you let us know. We may be able to assist you to identify where interest costs on loans can be tax-deductible, and also assist with asset and business protection**.

For new loans, list amount, lender, date and also supply the loan documentation.

Likewise, if you have repaid a loan (for which – well done) supply us with the relevant documentation.

If you personally, or any family members or close associates, have put significant amounts of money in to the business this last year, also supply details, both of the amount(s) and of the terms, such as interest charged, repayment terms, security.

1. **Home office** – if any person working in the business is required to work from home, and has a home office set up, you are entitled to claim a portion of the home expenses. Either complete the separate questionnaire OR circle/highlight this statement:

*“I authorise Miller Johnson to use last year’s home office costs for the purposes of the 2022 financial statement.”*

(Note we must obtain new figures every 3 years, and if any costs have substantially changed, you may not use this option)

1. **Motor Vehicle**

For companies, has FBT been accounted for on all vehicles which are not work-related (utes, vans etc) and not signwritten? YES / NO / NOT SURE

How many days was the car unavailable for use during the year? Please note that the car must have been locked at the business premises or in the airport carpark if it wasn’t available. \_\_\_\_\_\_\_\_\_\_\_

For sole traders, or companies with new vehicles purchased who have elected to apportion costs, **has a log book been kept for 3 months in the last 3 years?**  YES / NO

1. **And miscellaneous:**
2. If your business does not employ staff other than the owner and family, is 80% or more of the business income earned from one source (or related sources)? YES/NO
3. **Catch-all**

Is there anything else you wish us to know, or want to say to us? Email or give us a call

**Declaration**

Finally, we need you to make some declarations. These declarations should be made by the contact person named on the front page, or the name of the declarer clearly indicated below. As noted above, if you are completing this form electronically, ticking the box below where indicated has the same effect as signing the form. **If you are unable to state any of the five declarations i.e. they are NOT true or correct, strike a line through that declaration. We will be in touch.**

1. Payments to Inland Revenue

If your business is behind with payment of ANY taxes (income, PAYE, GST or other), indicate BELOW

I declare that (circle or highlight as appropriate)

* All business taxes are up to date OR
* The business has arrears in ……………………………………………………….. and there is / is not an arrangement in place to cover this matter.

1. I declare that the business holds tax invoices for all payments against which GST has been claimed
2. I declare that all income of all types received by this business has been declared in these records.
3. I declare that this business holds no overseas financial interests of any kind, including but not limited to – bank accounts, credit cards, property, loans.
4. I declare that I have completed this questionnaire to the best of my knowledge and completely.

**Either Tick the box in Option A for online forms, or for Option B, sign below for paper forms.**

**A.**   I authorise you to use this information to prepare my returns.

**B.**

(Signed)

(Name)