

Financial Statements Questionnaire –

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Email:	

To: Smith Mitchell Limited

Terms of Engagement

I/We hereby instruct you Smith Mitchell Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending . 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 the original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have 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 your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

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

Name	IRD Number	Signature	Date

Convenient time to call you is:	
Alternative phone numbers are:	
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:	

Records Required:	✓	Comment:
Final Bank Statement		
Final bank statement for the year for all bank accounts	<input type="checkbox"/>	
IRD Disclosure requirement information (excluding non-active trusts)		
<p>If not provided already, could you please provide a copy of the trust deed and any amendments made to this. <input type="checkbox"/></p> <p>Please provide the following information for all settlers and beneficiaries of the Trust:</p> <ul style="list-style-type: none"> ▪ Full name <input type="checkbox"/> ▪ Date of birth or commencement date (for non-individuals) <input type="checkbox"/> ▪ Jurisdiction of tax residency (if not NZ) <input type="checkbox"/> ▪ IRD number (or Tax Identification Number for those not resident in NZ) <input type="checkbox"/> <p>Please provide details of any settlements made to the Trust by settlers or any other persons (including those valued at zero) <input type="checkbox"/></p> <p>Please provide details of any distributions made to beneficiaries, including the following:</p> <ul style="list-style-type: none"> ▪ Distributions of accounting income <input type="checkbox"/> ▪ Distributions of capital, corpus or trust assets <input type="checkbox"/> ▪ Use of trust property for less than market value <input type="checkbox"/> ▪ Forgiveness of debt <input type="checkbox"/> <p>If not already provided above, can you please provide the following details of any person who has the power to appoint/dismiss a trustee, add/remove a beneficiary, or to amend the trust deed.</p> <ul style="list-style-type: none"> ▪ Full name <input type="checkbox"/> ▪ Date of birth or commencement date (for non-individuals) <input type="checkbox"/> ▪ Jurisdiction of tax residency (if not NZ) <input type="checkbox"/> ▪ IRD number (or Tax Identification Number for those not resident in NZ) <input type="checkbox"/> 		
Covid-19 Wage Subsidy and other Covid-19 support payments		
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: __/__/__ \$ _____	<input type="checkbox"/>
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:		
<ul style="list-style-type: none"> • Amounts received for each stakeholder • Whether amounts received were for full-time or part-times 		
Have you received a Covid-19 Cultural Sector Emergency Relief Grant or any other Covid-19 support payments?		
Please provide details if it is an "other" Covid-19 support payment		
Date rec: __/__/__ \$ _____ Date rec: __/__/__ \$ _____		<input type="checkbox"/>
Have you received the Covid-19 Small Business Loan?		
Date rec: __/__/__ \$ _____		<input type="checkbox"/>

Schedule 1 – Accounts Receivable (Debtors)
 Amounts owing to you at

Client Name	
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Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	
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Schedule 2 – Accounts Payable (Creditors)
 Amounts owing by you at

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
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