In creating CCH iKnow, we’ve been mindful that no two accountancy firms are the same, so if you are a specialist accountancy firm, a sole practitioner or one dealing with a broad range of compliance and business advisory work, it’s easy to build a subscription package that suits your business focus and budget. Flexible Bronze, Silver and Gold pricing packages and modules mean you only pay for the level of content you need.

### Bronze

- Advising Clients
  - FAQs fact sheets
  - White label newsletter + social media posts (bimonthly + special alerts)
  - Business advisory guides
  - Tax payments wall planner

- Smart tools
  - Workpapers + NZ annual accounts guide
  - Livestock workpapers
  - Dividend workpapers
  - Annual Accounts checklist builder incl client questionnaire templates
  - All calculators including Mixed Use Assets

- Best Practice Procedures

### Silver (+ Bronze)

- Advising Clients
  - FAQs fact sheets
  - White label newsletter + social media posts (bimonthly + special alerts)
  - Business advisory guides
  - Tax payments wall planner

- Smart tools
  - Workpapers + NZ annual accounts guide
  - Livestock workpapers
  - Dividend workpapers
  - Annual Accounts checklist builder incl client questionnaire templates
  - All calculators including Mixed Use Assets

- Best Practice Procedures

### Gold (+ Bronze & Silver)

- Advising Clients
  - FAQs fact sheets
  - White label newsletter + social media posts (bimonthly + special alerts)
  - Business advisory guides
  - Tax payments wall planner

- Smart tools
  - Workpapers + NZ annual accounts guide
  - Livestock workpapers
  - Dividend workpapers
  - Annual Accounts checklist builder incl client questionnaire templates
  - All calculators including Mixed Use Assets

- Best Practice Procedures

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**Agri-industry**

### Smart tools

**Workpapers**

- Worksheet: Electronic Workpapers Livestock Static
- Worksheet: Electronic workpapers livestock
- Guide: Livestock workpapers — administrator setup
- Worksheet: Rural Business Budget Cashflow

### Best Practice Procedures

**Ownership**

- Procedure: Equity partnership
  - Form: Information memorandum

**Procedure: Sales and purchases (farms)**

- Guide: Sales and purchases (farms)

**Procedure: Succession planning for a farming client**

- Worksheet: Succession planning
- Form: Agenda
- Form: Succession plan

**Governance**

- Procedure: Family advisory board facilitation
  - Guide: Facilitating family advisory board meetings
  - Form: Key roles within the business
  - Client letter: Family advisory board info pack
Client letter: Family advisory board engagement
Checklist: Family advisory board
Checklist: Directors (for farming businesses)
Form: Family Advisory Board Agenda 1st Meeting
Checklist: Client board meeting preparation
Form: Family advisory board papers
Form: Family advisory board minutes
Form: Family advisory board action plan

Procedure: Business management cycle
Guide: Helping your client understand the business management cycle
Guide: Roles in business — helping your clients plan
Client letter: Business management cycle engagement

Procedure: Business management cycle analysis
Fact sheet: Key performance indicators
Form: Analysis of financial data: Key findings
Form: Action plan

Procedure: Business management cycle — evaluation
Checklist: Evaluation meeting
Guide: Conversation starters
Form: Evaluation key findings report
Client letter: Key findings report

Procedure: Business management cycle — monitoring

Procedure: Business needs analysis
Guide: How to engage with clients
Form: Business needs analysis — farming
Client letter: Example text for business needs analysis cover letter/email
Form: Key issues template

Procedure: Business plan preparation (for farming businesses)
Guide: Business planning
Form: Business plan
Fact sheet: Business plan preparation
Client letter: Business plan preparation
Form: Business Plan Questionnaire
Form: Business Plan: SWOT Analysis

Procedure: Business structures — new clients new entities
Form: New client business structure
Form: New clients progress chart

Procedure: Client discussion group facilitation
Guide: Client discussion / mentoring facilitation

Script: discussion group script — client requested advice
Script: Discussion group script — common questions
Client letter: Discussion group letter
Fact sheet: Discussion group
Checklist: Discussion / mentoring group
Client letter: Discussion mentoring group follow up letter
Script: Discussion group script — follow up

Procedure: Client questionnaires
Form: Client questionnaire farmers we do GST
Form: Client questionnaire farmers they do GST
Form: Client questionnaire livestock sheet
Form: Client questionnaire livestock numbers

Procedure: Mentoring session facilitation
Script: Mentoring session — client has requested guidance
Script: Mentoring session — common questions
Client letter: Mentoring group
Fact sheet: Mentoring session
Client letter: Mentoring group thank you letter

Doing the Work

Procedure: Farm business access
Client letter: Farm business
Form: Farm business fax

FAQ Procedures

Procedure: Accounting terms and Financial Statements
Script: Accounting terms
Client letter: FAQ covering letter
Fact sheet: Accounting terms glossary

Procedure: Benchmarking
Script: Benchmarking
Fact sheet: Business benchmarking
Client letter: Benchmarking report

Procedure: Business management cycle FAQ
Script: Business management cycle
Fact sheet: Business management cycle
Fact sheet: What does analysing involve?
Fact sheet: What does evaluating mean?
Fact sheet: What is monitoring?
Fact sheet: Why is planning important?

Procedure: Business structures
Script: Business structures
Fact sheet: Common business structures
Procedure: Cost control
- Script: Cost control
- Fact sheet: Cost control
- Checklist: Cost Control Review

Procedure: Depreciation
- Script: Depreciation
- Fact sheet: Depreciation — what do I need to know?

Procedure: Employees and contractors
- Script: Employees and contractors
- Guide: Employees and contractors
- Fact sheet: Employees and contractors — tax treatment
- Fact sheet: Employees and Contractors — the difference (Contractor)
- Fact sheet: Employees and Contractors — the difference (Employer)

Procedure: Employment
- Script: Employment
- Fact sheet: Signposts for rural employers
- Fact sheet: Employment standards
- Guide: Helpful links on employment, tax and paying people

Procedure: equity partnerships FAQ
- Script: equity partnerships script
- Fact sheet: Equity partnerships

Procedure: family businesses
- Script: family businesses script
- Fact sheet: Family businesses

Procedure: Farmhouse expenses
- Script: Farmhouse expenses script
- Fact sheet: Farmhouse expenses and tax deductibility
- Fact sheet: Types of farmhouse expenses
- Fact sheet: Farmhouse expenses Type One farms
- Fact sheet: Farmhouse expenses Type Two farms
- Flowchart: Farmhouse expenses decision tree
- Flowchart: Type 1 and 2 Farms Decision Tree
- Calculator: Farmhouse expenses

Procedure: Financial statements
- Script: Financial statements
- Fact sheet: Financial Statements

Procedure: Governance and family advisory boards
- Script: Governance and family advisory boards
- Fact sheet: Governance and advisory boards for family businesses

Procedure: Health and safety
- Script: Health and safety
- Fact sheet: Health and safety — ACC
- Fact sheet: ACC and NZ Superannuation

Procedure: Income Equalisation Scheme
- Script: Income equalisation
- Fact sheet: Income Equalisation fact sheet
- Fact sheet: Income Equalisation fact sheet — how it works

Procedure: Livestock valuation methods
- Script: Livestock valuation methods
- Letter: Livestock valuation methods
- Worksheet: Livestock Valuation Herd Scheme Values
- Fact sheet: Livestock — Explaining the Herd and NSC Livestock Valuation Methods

Minimum wage
- Script: Minimum wage
- Fact sheet: Minimum wage
- Fact sheet: Minimum wage and averaging
- Fact sheet: Minimum wage and employment requirements
- Form: Agreement on benefits & reimbursements

Procedure: Risk management
- Script: Risk management
- Fact sheet: Risk management
- Checklist: Risk Assessment

Procedure: Succession Planning FAQ
- Script: Succession planning
- Fact sheet: Succession planning
- Fact sheet: Roles in business — helping you plan

Procedure: Tax
- Script: Tax script
- Fact sheet: FBT
- Fact sheet: FBT fact sheet — what items are exempt from FBT?
- Fact sheet: FBT fact sheet — calculating and filing FBT
- Fact sheet: GST
- Fact sheet: Registering for GST
- Fact sheet: What we need from you to register you for GST
**Agri-industry — continued**

- Fact sheet: Tax and paying people
- Fact sheet: PAYE
- Fact sheet: Tax and paying people — schedular payments
- Fact sheet: Tax and paying people — CAE
- Fact sheet: Tax and paying people — seasonal workers
- Fact sheet: Tax and paying people — allowances, benefits, lump sums
- Fact sheet: Provisional tax

**Knowledge Base**

- Procedure: Annual farming production cycles
- Guide: Production cycle dairy
- Guide: Production cycle kiwifruit
- Guide: Production cycle beef Nth Is
- Guide: Production cycle beef Sth Is
- Guide: Production cycle sheep Nth Is
- Guide: Production cycle sheep Sth Is
- Guide: Production cycle pipfruit
- Guide: Dairy farming KPIs glossary
- Guide: Farming terms glossary

**Web Links**

- Guide: Web links

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**Business Advisory & Coaching Services**

**Client Resources**

**Client Newsletters**

- Accelerate

  A *bi-monthly Tax & Business newsletter with special alerts on relevant topics. Brand as your own and send to clients. Accelerate has both your newsletter & social media sorted.*

- Guide: Newsletter — Accelerate
- Guide: Accelerate index
- Guide: Accelerate newsletter — working with Word
- Guide: Accelerate newsletter — working with email
- Guide: Accelerate newsletter — working with the blog
- Guide: Accelerate newsletter — working with social media

**Best Practice Procedures**

**Business Advisory**

- Procedure: Accounting systems evaluation
  - Checklist: Accounting systems evaluation
- Procedure: Appraisals
  - Client letter: Business appraisal
  - Guide: Business appraisals preparation
  - Checklist: Business appraisal preparation
  - Form: Business appraisal questionnaire
- Procedure: Business Fitness coaching programme
  - Form: Business coaching referral note
  - Checklist: Business improvement
- Guide: Top 30 issues facing SMEs
- Script: Business coaching referral script
- Form: Business focus meeting agenda
- Form: Business coaching action plan
- Client letter: Business coaching letter

**Procedure: Business needs assessment**

- Form: Business needs analysis
- Form: Business needs analysis — farming
- Client letter: Business needs analysis letter
- Form: Business needs analysis email example
- Form: Business needs summary of issues
- Flowchart: Business needs

**Procedure: Business plan preparation**

- Client letter: Business plan — engagement and quote

**Procedure: Buying or setting up a business**

- Script: Buying or setting up a business — help me buy a business
- Guide: Buying a business
- Client letter: Guide to buying a business covering letter
- Checklist: Due diligence checklist — buying a business
- Checklist: Due Diligence — Information Request List
- Script: Buying or setting up a business — help me set up a new business
- Client letter: Setting up a business cover letter

**Procedure: Confidentiality agreements**

- Form: Confidentiality agreement
Procedure: Customer advisory board facilitation
- Script: Customer advisory board script
- Client letter: Customer advisory board letter
- Guide: Customer advisory board
- Client letter: Customer advisory board invitation letter
- Checklist: CAB follow up checklist
- Checklist: CAB client checklist
- Checklist: CAB facilitator checklist
- Form: Customer advisory board key issues
- Form: Customer advisory board action report
- Client letter: Customer advisory board thank you letter

Procedure: Directors meetings — facilitation
- Guide: Directors meetings — facilitation
- Form: Directors meetings — board papers
- Form: Directors meetings — action plan
- Checklist: Directors’ checklist

Procedure: Financing
- Checklist: Business financing

Procedure: KPI monitoring
- Guide: Establishing the key performance indicators in your business
- Guide: Key traits of a successful business
- Form: Retailer business review questionnaire
- Form: Manufacturing business review questionnaire
- Form: Service provider business review questionnaire
- Form: Farming business review questionnaire
- Checklist: Specialist KPIs for accommodation and foods
- Checklist: Specialist KPIs for construction and engineering
- Checklist: Specialist KPIs for customer service
- Checklist: Specialist KPIs for HR management
- Checklist: Specialist KPIs for manufacturing
- Checklist: Specialist KPIs for property management
- Checklist: Specialist KPIs for sales and marketing
- Checklist: Specialist KPIs for wholesale and retail
- Worksheet: KPI selection worksheet
- Form: KPI monthly report

Procedure: Management control plans
- Form: Management meeting agenda

Procedure: Newsletters — Accelerate

Procedure: Planning days and planning sessions
- Checklist: Business development services — client selection checklist
- Client letter: Planning day engagement letter
- Flowchart: Business improvement process — client business
- Form: Client monthly management meeting agenda
- Form: Client monthly management meeting minutes
- Checklist: Business development client selection
- Form: Planning event agenda
- Client letter: Planning event confirmation letter
- Checklist: Planning
- Form: Planning event report
- Form: planning event action plan
- Client letter: Planning event cover letter
- Guide: Planning event

Procedure: Profit and cash flow forecasts
- Letter: Profit and cash flow letter
- Checklist: Budget preparation
- Form: Profit and cash flow plan

Procedure: Profit improvement potential model
- Calculator: Profit improvement potential calculator

Procedure: Property management services agreement
- Form: Property management services agreement

Procedure: Sale reports
- Sample letter: Sale information memorandum letter
- Checklist: Sale information memorandum checklist
- Form: Sale information memorandum

Procedure: Succession planning
- Form: Succession planning seminar invitation
- Form: Succession and sale of business
- Form: Succession action plan
- Client letter: Succession planning engagement letter
- Checklist: Succession planning

Procedure: Valuations
- Guide: Business valuations — internal
- Worksheet: Business valuation workbook
Client letter: Business valuation engagement (non-independent) letter
Client letter: Business valuation engagement (independent) letter
Client letter: Business valuation information required letter
Client letter: Business valuation draft report letter
Client letter: Business valuation letter of representation
Client letter: Business valuation report letter

Procedure: Virtual Chief Financial Officer (CFO)
Client letter: VCFO proposal

Coaching Library

Guide: Business fitness coaching library

Guide: Coaching Library Resources — Beginning and buying a business
  Guide: Business structures
  Guide: Companies
  Guide: Family trusts
  Guide: Partnerships
  Guide: Sole trader
  Guide: Legislative requirements
  Form: Working capital required
  Checklist: Buying a business — checklist of issues to consider

Guide: Coaching Library Resources — Financial management
  Calculator: Breakeven point
  Form: Ratio analysis
  Calculator: Debtors days outstanding
  Guide: ACC Levies
  Guide: Cashflow and cost control

Guide: Coaching Library Resources — Accounting systems
  Guide: Motor vehicle deductions

Guide: Coaching Library Resources — Business systems
  Guide: Business systemisation
  Guide: Process management
  Form: Procedure template
  Form: Checklist template
  Form: Script template

Guide: Coaching Library Resources — Human resources
  Guide: Employment kit
  Guide: Recruitment
  Guide: Writing position descriptions

Guide: Placing an ad
Guide: Interviewing
Guide: Skills testing
Guide: Behavioural profiling
Guide: Induction
Guide: Building an employment agreement
Guide: Trial and probation
Guide: Performance management
Guide: Dismissal

Guide: Coaching Library Resources — Pricing and margins
  Guide: Pricing
  Guide: Should you be increasing your prices?
  Calculator: Increasing prices
  Guide: Should you be discounting your price?
  Calculator: Discounting
  Calculator: Charge rates calculator
  Checklist: Gross profit

Guide: Coaching Library Resources — Debtor management
  Guide: Debtor management kit
  Script: Debtor telephone
  Sample letter: Debtor management
  Guide: Terms of trade
  Guide: Debt factoring
  Guide: Legal remedies for debt

Guide: Coaching Library Resources — Technology in business
  Guide: Technology in business kit
  Guide: Software applications in small business
  Guide: Telecommunications in small business
  Guide: Computers in small business
  Guide: Business sustainability in uncertain times

Guide: Coaching Library Resources — Customer management
  Guide: Customer management kit
  Guide: Customer service
  Checklist: Mystery shopper
  Checklist: Appointments
  Checklist: Contact
  Checklist: Telephone answering
  Script: Telephone — helpful telephone guidelines
  Guide: Client databases
  Checklist: Database management
  Guide: Loyalty & reward systems
  Guide: Managing queries & complaints
Company Administration

Best Practice Procedures

Procedure: Company Administration
Note: Business Fitness practice tools for company administration interlink to CCH Companies Forms and Precedents.
Guide: Company Minutes and Resolutions Overview
Guide: Company Letters Overview

Company Formation and Setup

Procedure: Company Formation — Internet
Fact sheet: Companies and Limited Partnership Changes fact sheet
Form: Company formation — information required
Form: Incorporation Details — Supporting Documents

Guide: Coaching Library Resources — Directorship
Guide: Directors
Guide: Coaching Library Resources — Time management
Guide: Managing your time
Form: Daily time log worksheet
Form: Time quadrant worksheet
Checklist: Time management
Form: Your energy cycle worksheet
Guide: Coaching Library Resources — Family businesses
Guide: Family businesses
Checklist: Family business
Guide: Coaching Library Resources — Profit improvement
Guide: Coaching Library Resources — Succession planning
Guide: Succession planning
Guide: Coaching Library Resources — Selling the business
Guide: Valuation of a business
Guide: Selling your business
Checklist: Selling your business
Guide: Coaching Library Resources — Retirement planning
Guide: Retirement Planning

Letter: New company letter
Letter: BankLink New Accounts Letter
Checklist: New company checklist

Procedure: Company Formation — Online Setup Tasks

Procedure: Company Administration — Adopting or Altering a Constitution

Procedure: Company Formation — Company Statutory Documents Folder
Guide: Statutory Requirements for a Company to Keep Records
Form: Company documents

Procedure: Company Administration — Review
Letter: Company administration review engagement
Checklist: Company administration review checklist
Letter: Company admin review — letter to solicitor
Letter: Company admin review — letter to client
Letter: Company admin review — letter to existing client

Ongoing Company Administration

Guide: Issuing of Shares
Guide: Interests Register
Guide: Distributions

Procedure: Company Administration — Appointment of Alternate Director

Procedure: Company Administration — Change of Company Name
Letter: Certificate of Incorporation Letter to Bank
Letter: Certificate of Incorporation Letter to Client
Letter: Certificate of Incorporation Letter to IRD

Procedure: Company Administration — Change of Director’s Address

Procedure: Company Administration — Change of Director’s Name
Form: Company Minute Noting Change of Directors Name

Procedure: Company Administration — Change of Registered Office, and Other Company Addresses
Form: Change of Registered Office Directors Resolution

Procedure: Company Administration — Change of Shareholder’s Address

Procedure: Company Administration — Directors’ Appointments
Form: Company Directors Details
Letter: Company change of directors consent
Letter: Company changes letter to IRD

Procedure: Company Administration — Directors’ Resignations
Letter: Resignation of director
Letter: Change of Directors Letter

Procedure: Company Administration — Dividends

Procedure: Company Administration — LTCs
Form: Election to become an LTC
Form: Election to become an LTC — Shareholders
Letter: Look through company election letter
Letter: LTC revocation letter
Guide: Look-Through Companies — Revocation of Status
Letter: LTC Revocation letter notifying owners
Letter: LTC revocation reversal letter

Procedure: Company Administration — Major Transactions

Guide: Company Administration — Major Transaction
Form: Major Transaction — Directors Resolution
Form: Major Transaction — Shareholders Resolution

Procedure: Company Administration — QCs

Guide: Qualifying Companies
Checklist: QC status monitoring checklist
Form: Resolution for QC or LAQC — Shareholders
Form: Election to Revoke QC status

Procedure: Company Administration — Removal of a Director
Form: Removal of Directors — Directors Minutes no meeting held

Procedure: Company Administration — Search for Security Interests (PPSR)

Procedure: Company Administration — Share Transfers
Checklist: Share transfer checklist
Form: Disclosure of Personal Interest of Director
Form: Disclosure — Directors Resolution

Procedure: Company Administration — Transmission of Shares
Guide: Transmission of Shares

Company Annual Administration and Financials

Procedure: Company Administration — Annual Returns
Letter: Annual returns fee

Procedure: Company Administration — Annual Meeting of Shareholders
Form: AGM — Agenda
Form: AGM — Proxy
Form: Financial Reporting Opt Out Motion

Procedure: Company Administration — Annual Meeting of Shareholders (No Meeting)

Procedure: Company Administration — Directors Fees
Letter: Directors salaries

Company Cessation

Procedure: Company Administration — Amalgamation of Commonly Owned Companies
Guide: Qualification for short form amalgamation — Commonly Owned
Checklist: Amalgamation
Practice Management

Best Practice Procedures

Administration

Procedure: Banking

Procedure: Computer System
    - Procedure: Computer system — backups
    - Procedure: Computer system — restoring from backups
    - Procedure: Computer system — update practice software
    - Example: Practice management software — installing updates

Procedure: Company Administration — Continued

- Procedure: Company Administration — Liquidation by Shareholders Resolution
  - Letter: Liquidations Engagement Letter
  - Form: Deed of Indemnity to Liquidator
  - Form: Liquidations Report 1st
  - Letter: Liquidations 1st Report to Creditors
  - Letter: Liquidations NZ Gazette 1st
  - Letter: Liquidations Local Newspaper 1st
  - Form: Liquidations Report 6 Month
  - Letter: Liquidations 6 Month Report to Creditors
  - Letter: Liquidations IRD Tax Clearance
  - Form: Liquidations Report Final
  - Letter: Liquidations Final Report to Creditors
  - Letter: Liquidations Local Newspaper 2nd
  - Letter: Liquidations NZ gazette 2nd
  - Letter: Liquidations — Advice to IRD

- Procedure: Company Administration — Removal from Register by Directors
  - Letter: Company removal initial cover letter
  - Letter: Company removal by directors — letter to IRD
  - Letter: Company removal letter — director authorised
  - Letter: Company administration — advice to IRD

- Procedure: Company Administration — Removal from Register by Shareholders
  - Letter: Company removal by shareholders — letter to IRD
  - Letter: Company removal letter — shareholder authorised

- Procedure: Company Administration — Reserve Company Name

Procedure: Correspondence — filing
    - Procedure: Filing correspondence example

Procedure: Correspondence — writing

Procedure: Couriers
    - Form: Courier log

Procedure: Dealing with death
    - Letter: Dealing with death — letter to solicitor
    - Letter: Dealing with death — executor letter to IRD
    - Letter: Dealing with death — KiwiSaver letter
    - Letter: Dealing with death — letter to IRD
    - Checklist: Dealing with death
Procedure: Debtor Control
- Guide: Eleven Keys to Prompt Payment
- Letter: Debtors — 1st letter to debtor
- Script: Second telephone call to overdue debtor
- Letter: Debtors — 2nd letter to debtor
- Letter: Debtors — 3rd letter to debtor

Procedure: Debtor management — feeSmart
- Sample letter: feeSmart sample debtors
- Guide: feeSmart sample newsletter article
- Guide: feeSmart — 10 things the firm should know
- Script: feeSmart
- Sample letter: feeSmart application
- Form: feeSmart forms for approval

Procedure: Debtor receipting

Procedure: File naming and saving protocols
- Guide: File naming and saving example

Procedure: Fixed assets control
- Form: Fixed asset register

Procedure: Insurance register and review
- Form: Key and alarm monitoring
- Form: Maintenance authorisation

Procedure: Ordering goods and services
- Form: Purchase order

Procedure: Payment of accounts
- Procedure: Payment of accounts for the firm
- Procedure: Payment of accounts — auto payments and direct debits
- Procedure: Payment of accounts — desk banking
- Example: Desk banking (Westpac Trust)
- Procedure: Client — payment of accounts

Procedure: Payroll and PAYE

Procedure: Petty cash

Procedure: Practice management — changing firm details
- Letter: Changing firm details
- Checklist: Changing firm details
- Letter: Changing client manager

Procedure: Reception maintenance

Procedure: Stationery and office supplies

Procedure: Telephone answering

Procedure: Timesheets

Procedure: Trust account administration
- Letter: Trust account bank notice

- Form: Trust account — client authorisation for deposit
- Form: Trust account — client authorisation for withdrawal
- Client letter: Trust account — confirmation of withdrawal of funds

Clients

Procedure: Appointments
- Form: Appointment detail
- Client letter: Appointments — confirmation of appointment

Procedure: Client categorisation
- Form: Client categorisation
- Client letter: Letter to a D client

Procedure: Contact
- Script: Greeting a visitor
- Form: Refreshments menu
- Form: Visitor log

Procedure: Deletions
- Client letter: Ethical clearance — deleted client
- Checklist: Deletion of client

Procedure: Fee queries
- Client letter: Fee queries letter invoice in order
- Client letter: Fee queries letter credit note
- Client letter: Fee queries letter service quality in order
- Client letter: Fee queries letter service quality deficiency
- Worksheet: Fee analysis spreadsheet
- Client letter: Fee queries letter fee analysis

Procedure: Feedback from clients
- Client letter: Feedback — covering text for letter or email
- Form: Feedback on completion of work
- Form: Feedback — annual feedback
- Form: Feedback — service standards

Procedure: Fixed price agreement preparation
- Calculator: Fixed price agreement
- Client letter: Fixed price agreement
- Form: Automatic payment

Procedure: IRD online service — client maintenance
- Form: IRD information authority

Procedure: New clients
- Flowchart: New client setup
- Checklist: Welcome Kit Preparation
CCH iKnow Business Fitness  
Practice Tools Content Guide

Practice Management — continued

Procedure: Meetings — new clients
- Guide: Meetings — tips for a successful meeting
- Guide: Why clients change accountants
- Guide: Ideal client profile
- Form: Meeting agenda — new clients
- Form: Prospect tracking sheet
- Client letter: Prospect follow up letter
- Form: Authority to act as accountant
- Form: New client & MYOB setup
- Form: New Client Detail

Procedure: New clients — administration
- Sample letter: Ethical clearance letter on acceptance of engagement
- Client letter: Referral thank you letter
- Checklist: New clients

Procedure: New Clients — Welcome Pack
- Client letter: Engagement — new clients
- Client letter: New client welcome letter
- Client letter: Our relationship
- Form: Deed of guarantee for company

Procedure: New clients — setup
- Script: Dealing with complaints
- Client letter: Complaints — reply

Procedure: Client records folders
- Form: Client records folders tabs
- Client letter: Client records folders
- Form: Client records folders instructions for use

Procedure: Returning records
- Form: Records return cover sheet

Procedure: Client screening
- Form: Client screening questions
- Client letter: New Clients before initial meeting
- Guide: ID and Proof of Address

Strategic

Procedure: ATE Application
- Letter: ATE cover letter

Procedure: Mentor application
- Form: Registered mentor status cover letter

Procedure: Practice review preparation
- Guide: Practice review preparation
- Form: Practice review preparation action plan

Procedure: Strategic planning day
- Form: Strategic planning day agenda
- Form: Organisation Chart
- Guide: SWOT analysis guidelines
- Form: SWOT analysis form
- Guide: AML guidance available
- Guide: What do accountants have to do to comply with the AML Act?
- Checklist: Is your accounting practice captured by the AML regime?
- Form: Client analysis summary
- Form: Client services summary
- Form: Pricing summary
- Form: Team member summary
- Form: Marketing summary
- Form: Trading history and KPI summary
- Guide: Team effectiveness exercise
- Form: Strategic planning day action plan
- Form: Strategic planning day debrief

Marketing

Procedure: Press kits
- Checklist: Press kit preparation checklist

Procedure: Client Seminars, Webinars, Discussion and Mentoring Groups
- Client letter: Seminar invitation
- Form: Seminar registration
- Script: Seminar invitation
- Client letter: Seminar reminder
- Client letter: Seminar invitation reminder
- Form: Seminar booking sheet
- Client letter: Seminar confirmation of registration
- Form: Seminar registration reminder — onsite
- Form: Seminar registration reminder — online
- Form: Seminar feedback
- Client letter: Seminar thank you letter

Policies

Areas of operation

Client relationships

Courtesy

Email

Ethics standards
- Guide: Ethical standards – situations facing members on a regular basis
- Client letter: Conflict of interest letter email template

Health and safety
- Guide: Health and safety responsibilities chart

Mission statement
Quality control manual
- Letter: Annual independence declaration

Service standards for dealing with clients
The Privacy Act 1993

Knowledge Base
- Rates and Thresholds Table

Web Links
- Guide: Web links

HR Team

Procedure: Employment process
- Flowchart: Employment process diagram

Procedure: Employment — recruitment
- Form: Review practice tasks
- Guide: Employing an executive assistant (EA)
- Guide: Employing a client services assistant (CSA)
- Guide: Employing a business manager
- Form: Position analysis
- Form: Position description
- Sample text: Position description examples
- Sample text: Position description — accountant
- Sample text: Position description — accounting technician
- Sample text: Position description — business advisor
- Sample text: Position description — business manager
- Sample text: Position description — client manager
- Sample text: Position description — client services assistant (CSA)
- Sample text: Position description — client services manager (CSM) or office manager
- Sample text: Position description — executive assistant (EA)
- Sample text: Position description — IT manager
- Sample text: Position description — office junior
- Sample text: Position description — partner or director
- Sample text: Position description — receptionist
- Form: Position description — tax administration manager
- Sample text: Position description — firm policies
- Sample text: Position description — accounts receivable
- Guide: Drafting and placing an advertisement
- Form: Reference check

Procedure: Employment — selection
- Letter: Rejection email
- Letter: Rejection
- Form: Employment agreement
- Letter: Recruitment — employment agreement
- Letter: Recruitment — offer of employment

Procedure: Employment — induction
- Checklist: Pre-induction
- Checklist: Induction itinerary
- Guide: Team member handbook
- Form: New team member

Procedure: Employment — confirmation of appointment
- Form: Review form — month 1
- Form: Review form — month 2
- Form: Review form — month 3
- Form: Salary review
- Letter: Employment — confirming position

Procedure: Employment — training programmes
- Form: Individual team member training record
- Guide: Training tools and resources
- Checklist: Internal training
- Form: Training feedback
- Form: Course request
- Form: Training and seminars planner
- Form: Course review

Procedure: Employment — performance management
- Form: Career development review
- Form: Team member performance evaluation
- Form: Career development action
- Letter: Career development review salary

Procedure: Employment — Termination
- Guide: Dismissal guidelines
- Checklist: Employee leaving
- Letter: Acceptance of resignation
- Letter: Giving a reference
- Form: Exit interview questionnaire

Procedure: Grievances
- Form: Grievance

Procedure: Health and safety — accident and incident reporting
- Form: Accident and incident report
- Form: Near miss or incident report
Practice Management — continued

- Checklist: Investigating an accident or incident
- **Procedure: Health and safety — emergencies**
  - Guide: Emergency evacuation map
  - Guide: Floor plan for exits fire extinguishers first aid kit and hose reels
  - Form: Local service directory
- **Procedure: Health and safety — first aid**
  - Checklist: First aid kit
- **Procedure: Health and safety — guidelines**
- **Procedure: Health and safety — visitors to the workplace**
  - Form: Contractor induction
- **Procedure: KiwiSaver — administration**
  - Letter: KiwiSaver letter existing employee info pack
  - Letter: KiwiSaver letter IRD advice existing employee joined
  - Form: KiwiSaver information
- **Procedure: Leave entitlement**
  - Form: Application for leave
  - Form: Annual leave planner

- Form: Annual advanced accrued sick bereavement leave record
- **Procedure: Personnel file**
  - Form: Employee personal file tabs
  - Checklist: Employee personal file
  - Form: Expense reimbursement claim
  - Form: Standard career development
  - Form: Team member monthly report
  - Form: Client manager monthly report
  - Form: Team member annual feedback
  - Form: Holidays cash up request
  - Form: Transfer of public holidays request
  - Form: Team member change of details
  - Form: Previous employment history
  - Form: Current employment history
  - Form: Skills and qualifications record
  - Form: Training record
  - Form: Absence and lateness record
  - Form: Benefits
- **Procedure: Team — meetings**
  - Form: Team meeting minutes
- **Procedure: Training — annual schedule**
  - Form: List of training providers

Tax and Accounting

**Best Practice Procedures**

**Compliance**

**Procedure: ACC — administration and advisory**
- Guide: Comparing ACC CoverPlus extra with ACC CoverPlus
- Guide: ACC access types

**Procedure: ACC — market the administration and advisory service**
- Client letter: ACC pre-engagement letter
- Client letter: ACC engagement letter
- Guide: ACC engagement

**Procedure: ACC — register and activate MyACC**
- Guide: Key features of MyACC
- Client letter: ACC updated authority for existing clients

**Procedure: ACC — review and implement cover**

- Procedure: ACC — applying for CoverPlus Extra
  - Guide: ACC CoverPlus Extra clients that will benefit
  - Guide: ACC CoverPlus Extra acceptance levels
  - Client letter: ACC CoverPlus Extra letter to client
  - Letter: ACC applying for ACC CoverPlus Extra
  - Letter: ACC acceptance form

- Procedure: ACC — manage clients’ levies
  - Checklist: ACC — invoices checklist
  - Guide: ACC payment options
  - Client letter: ACC CoverPlus levies due for payment
  - Client letter: ACC CoverPlus extra levies due for payment
  - Client letter: ACC workplace cover levies due for payment
  - Letter: ACC multiple employer adjustment letter
  - Form: File note
Procedure: ACC — oversee claims

Procedure: Annual accounts process

Procedure: Annual accounts — collect client records
- Form: Annual accounting scheduling form
- Client letter: Client checklist
- Client letter: Year end questionnaire cover letter for C and D clients
- Client letter: Year end questionnaire cover letter — remote clients
- Form: Records and documents required
- Script: Setting up the annual planning Meeting — A and B
- Script: Setting up the annual planning meeting — remote
- Client letter: Engagement letter
- Client letter: Records required letter
- Client letter: Engagement — cover letter
- Client letter: Client end of year letter reminder

Procedure: Annual records checklist builder
- Form: Annual records checklist builder
- Form: Checklist builder hub

Procedure: Annual accounts — prep client records and accounting job
- Script: Setting up the annual planning meeting — C and D
- Form: Workflow entry sheet — annual financial statements

Procedure: Annual accounts — workpapers
- Worksheet: Electronic workpapers
- Worksheet: Electronic workpapers static

Procedure: Annual accounts — draft financials
- Guide: Special purpose reporting guide
- Letters: Insolvency letter to directors
- Checklist: Finalisation — company
- Checklist: Finalisation — trust
- Checklist: Finalisation — partnership and sole trader
- Checklist: Finalisation — individual and non-resident
- Client letter: Financial Statements Reporting
- Client letter: Financial Statements Reporting — company
- Client letter: Financial Statements Reporting — trust
- Worksheet: Tax payment wallplanner

Procedure: Annual accounts — collate client pack
- Worksheet: Client taxation cover sheet
- Letter: Bank letter

Procedure: Balance date — changing
- Guide: Election to change a balance date
- Sample letter: Balance date — e-file example

Procedure: Business structures

Procedure: Business structures — making changes for clients
- Checklist: Change of entity checklist
- Client letter: Business structures letter to farmer
- Checklist: Change to company checklist — farming
- Client letter: Business structures letter to trader
- Checklist: Change to company — trading

Procedure: Client annual service plan
- Form: Annual client service plan

Procedure: Client — general ledger set up

Procedure: Client — payment of accounts

Procedure: Client — printing and binding reports

Procedure: Client bank accounts
- Guide: Operating client bank accounts
- Client letter: Client bank accounts — sample letter 20ths
- Client letter: Client bank accounts — sample letter rental
- Client letter: Client bank accounts — sample letter emergency
- Client letter: Client bank accounts — terms of engagement
- Form: Client bank accounts — register of signing authorities

Procedure: Client profiles
- Form: Client profile form sole trader
- Form: Client profile form partnership
- Form: Client profile form company
- Form: Client profile form trust

Procedure: Correspondence — E-filing
- Letter: GST — E-file example

Procedure: CRS obligations for accountants
- Guide: CRS guidance for accounting firms
- Guide: CRS — Trusts and corporate trustees

Procedure: Depreciation — building fit-out
- Depreciation - Transitional Rule Eligibility Checklist

Procedure: Dividend preparation
- Worksheet: Dividend electronic workpapers
Procedure: FBT — preparing returns
  Calculator: FBT calculator

Procedure: FBT — workflow reports

Procedure: Financial statements

Procedure: Financial statements — client questionnaires
  Form: Client questionnaire business we do GST
  Form: Client questionnaire business they do GST
  Form: Client questionnaire trust we do GST
  Form: Client questionnaire trust they do GST
  Form: Client questionnaire rental
  Form: Client questionnaire individual
  Form: Client questionnaire NZ tax residency
  Form: Client questionnaire farmers we do GST
  Form: Client questionnaire farmers they do GST
  Form: Client questionnaire livestock sheet
  Form: Client questionnaire livestock numbers

Procedure: Financial statements — reporting requirements
  Flowchart: Decision tree to identify which reporting framework applies to an entity
  Flowchart: Company reporting decision tree
  Financial reporting IRD minimum requirements
  Guide: Compilation report
  Form: Compilation report — example
  Form: Compilation report — basic template
  Form: Compilation report — annual accounts — GAAP companies
  Form: Compilation report — annual accounts — companies SP
  Form: Compilation report — annual accounts — voluntary GAAP
  Form: Compilation report — annual accounts — non-companies special purpose
  Form: Compilation report — budget & cash flow
  Form: Compilation report — monthly management accounts
  Form: Compilation report — profit & cash flow
  Form: Compilation Report — Sale Information Memorandum

Procedure: Financial statements — interims

Procedure: GST — annual reconciliation
  Letter: GST adjustment

Procedure: GST — audit
  Guide: Shortfall penalties

Procedure: GST — private use adjustments
  Calculator: GST apportionment
  Worked example: GST apportionment calculator
  Procedure: GST — private use adjustments sole traders
  Procedure: GST — private use adjustments trusts and partnerships
  Procedure: GST — private use adjustments sole traders trusts and partnerships

Procedure: GST — processing assessments
  Client letter: GST refund

Procedure: GST — processing large refunds
  Checklist: GST — property sale and purchase

Procedure: GST — return control
  Form: GST — GST returns filed report

Procedure: GST — Returns and management reports
  Checklist: GST — client questionnaire
  Checklist: Management reports

Procedure: GST — returns due and mail merges
  Client letter: GST letter to client requesting GST information
  Form: GST fax or compliment slip

Procedure: GST — risk management
  Client letter: GST — engagement
  Checklist: GST — checklist for high risk clients

Procedure: GST and provisional tax payment options
  Client letter: Provisional tax payment options
  Guide: Income tax — payment dates
  Guide: GST ratio method
  Client letter: GST ratio method

Procedure: Income equalisation deposit scheme
  Calculator: Income equalisation deposit scheme cost benefit
  Guide: Income equalisation deposit (IED) scheme
  Form: Income Equalisation Adverse Event

Procedure: Income tax — audit
  Form: IRD health check
Procedure: Income tax — filing elections with IRD
Client letter: Election to enter herd scheme
Client letter: Election to add additional classes of livestock
Client letter: Election to defer fertiliser expenditure
Client letter: Election to claim deferred fertiliser expenditure
Client letter: Election as provisional taxpayer
Client letter: Election not to depreciate an asset

Procedure: Income tax — filing returns
Worksheet: Tax return filed report example
Worksheet: Tax return filed report

Procedure: Income tax — foreign investments
Calculator: FIF
Worked example: FIF training guide
Guide: FIF tax rules for individuals and family trusts

Procedure: Income tax — foreign superannuation
Client letter: Foreign superannuation
Flowchart: Foreign superannuation decision tree

Procedure: Income tax — preparing tax forecasts
Client letter: Tax forecast reporting letter

Procedure: Income tax — receipting of income tax payments

Procedure: Income tax returns
Worksheet: Tax return planning
Guide: Sale of land — tax consequences
Flowchart: Brightline test (sale of residential land within 5 years)
Flowchart: Scheme for Making a Profit
Flowchart: Rezoning
Flowchart: Purpose of Resale
Flowchart: Dealers
Flowchart: Developers
Flowchart: Builders
Flowchart: Subdivisions
Checklist: Income tax return preparation — IR4 company
Checklist: Tax return preparation checklist — IR7L/P partnerships and look-through companies (LTCs)
Checklist: Tax return preparation checklist — IR6 estate or trust
Checklist: Tax return preparation checklist — IR3 individual
Checklist: Tax Return Preparation Checklist — IR10

Procedure: Inland revenue — processing assessments
Client letter: Income tax request for reassessment — rental losses
Client letter: Income tax request for reassessment — dividends
Script: Tax refund error
Client letter: Tax refund incorrect period
Client letter: Tax refund incorrect period client authority

Procedure: Interest and principal calculators
Calculator: Interest
Calculator: Mortgage interest

Procedure: IRD — applying for IRD registrations
Letter: IRD registration fax header

Procedure: IRD — disputes resolution process
Guide: Tax disputes overview
Flowchart: Taxpayer issued NOPA
Flowchart: IRD Issued NOPA
Guide: NOPA phase guide
Letter: NOPA Letter
Letter: Disputes letter to IRD — acceptance
Letter: Disputes Letter to IRD — Part Acceptance
Guide: NOR phase
Letter: NOR
Letter: Disputes letter to IRD — rejection
Guide: Conference phase
Guide: Opt out phase
Guide: SOP phase
Letter: SOP Letter
Guide: Adjudication phase
Form: Disputes Process File Tabs
Form: Disputes — records required
Worksheet: Disputes — NOPA
Worksheet: Disputes — NOR
Letter: Disputes letter to IRD — opt out request

Procedure: Loss offsets and subvention payments
Guide: Loss offsets and subvention payments
Form: Subvention agreement
Form: Subvention Payment Notice

Procedure: Mixed use assets — calculate GST and income tax
Calculator: Mixed use assets

Procedure: Partnership formation
Client letter: Partnership letter with checklist
Checklist: Partnership formation checklist
Tax and Accounting — continued

Form: Partnership — Information Required
Form: Limited Partnership — Information Required
Form: Partnership Agreement
Client letter: Partnership Letter with Enclosures
Checklist: New Partnership Checklist

Procedure: PAYE — returns due report
Procedure: Provisional tax — managing payments
Client letter: Income tax or provisional tax due letter
Procedure: Provisional tax — voluntary payments up to 2017 income year
Procedure: Provisional tax — voluntary payments 2018 income year onwards

Procedure: Provisional tax calculation
Calculator: Provisional tax
Procedure: Provisional tax estimates
Procedure: RWT — returns due report
Procedure: Sales and purchases (business)
Guide: Sales and purchases (business) guide

Procedure: Shareholder remuneration review
Fact sheet: Shareholder remuneration report
Checklist: Shareholder remuneration review letter
Client letter: Shareholder remuneration review letter

Procedure: Statements of financial performance
Worksheet: Statement of financial performance

Procedure: Student allowances — statement of income
Form: Student allowance — detailed statement of income
Letter: Statement of income letter
Client letter: Student allowance letter to client

Procedure: Tax — engaging a tax specialist
Client letter: Engagement letter introducing tax specialist

Procedure: Tax — NZ residence
Checklist: Tax — NZ residence
Calculator: Tax — NZ residence
Worked example: Tax — NZ residence

Procedure: Tax — resolving tax debt process
Flowchart: Tax Debt Process Map
Form: Tax debt cover sheet
Form: Tax debt — records required
Flowchart: Resolving tax debt

Guide: Tax debt — meeting preparation guide
Client letter: Tax debt — fee proposal
Letter: Summary of account
Guide: Using the tax debt decision tree
Guide: Payment guide — pre-emptive
Guide: Payment — full payment
Guide: Payment — lump sum and instalments
Guide: Payment — instalment
Guide: Payment — lump sum and write off
Guide: Payment — lump sum instalment and write off
Guide: Payment — instalment and write off
Guide: Payment — hardship relief
Guide: Payment — remission of penalties
Letter: Tax debt — instalment arrangement
Letter: Tax debt — full payment
Letter: Tax debt — lump sum and instalments
Letter: Tax debt — lump sum and write off
Letter: Tax debt — lump sum instalments and write off
Letter: Tax debt — instalment and write off
Letter: Tax debt — hardship and write off
Client letter: Tax debt — remission

Procedure: Tax — finalising tax debt
Client letter: Tax debt — arrangement confirmation
Letter: Tax debt — acknowledgement to IRD

Procedure: Tax — risk management review

Procedure: Tax — sale and purchase of land
Checklist: Purchase of land checklist
Guide: Purchase of land — tax consequences training guide
Checklist: Sale of land
Guide: Sale of land — tax consequences training guide

Procedure: Tax refunds
Script: Tax transfer
Client letter: Tax refund transfer
Client Letter: Tax Refund Transfer Confirmation
Form: Tax refund client authority form
Client letter: Tax refund authority letter
Client letter: Tax refund fees deducted
Client letter: Tax refund fees offset
Client letter: Income tax refund letter
Client letter: Tax refund direct credit

Procedure: Tax Management NZ Overview
Guide: TMNZ Brochure
Procedure: TMNZ — Purchasing reassessed tax
Client letter: TMNZ Reassessment Payment

Procedure: TMNZ — Provisional tax payments with Flexitax
Client letter: TMNZ Tax Purchase Payment

Procedure: TMNZ — Defer upcoming provisional tax with Tax Finance
Client letter: TMNZ Tax Finance

Procedure: TMNZ — Maximise Tax Overpayments
Client letter: TMNZ Tax Deposit

Procedure: Use of money interest calculation
Calculator: Use of money interest 2017 and prior
Calculator: Use of money interest

Procedure: Workflow — logging client work

Procedure: Working for families tax credits
Checklist: Working for families tax credit eligibility checklist
Guide: Working for families tax credit guide

Procedure: Working for families tax credits calculation
Checklist: Working for families calculation checklist
Calculator: Working for families kit

Procedure: Workpapers and calculators
Workpapers and calculators as listed above, as well as:
Calculator: Loss limitation kit
Calculator: Ring-Fencing Rental Losses
Worksheet: Electronic Workpapers Livestock Static
Worksheet: Electronic workpapers livestock
Guide: Livestock workpapers — administrator setup

FAQ procedures
Letter: FAQ report — cover letter

Procedure: ACC and claims
Script: ACC and making a claim
Fact sheet: ACC and making a claim

Procedure: ACC levies and how they work
Script: ACC levies and how they work
Fact sheet: ACC and Employer Levies
Fact sheet: ACC and Shareholder Employees
Fact sheet: ACC Better safety lower costs
Fact sheet: ACC CoverPlus Extra
Fact sheet: ACC Levies and how they work
Fact sheet: ACC Levies if you are Self-Employed

Procedure: Audit
Script: Audit
Fact sheet: Audit

Procedure: Bad debts and tax deductions
Fact Sheet: Bad debts and tax

Procedure: Balance dates — changing
Script: Change of balance date
Fact sheet: Change of balance date

Procedure: Balance dates — options
Script: Balance dates
Fact sheet: Balance dates

Procedure: Balance dates for kiwifruit orchardists

Procedure: Business interest and RWT
Script: Business interest and RWT
Fact sheet: Business interest and RWT

Procedure: Business structures — changing
Script: Change of business structure
Fact sheet: Change of business structure farmer
Fact sheet: Change of business structure trader

Procedure: Business structures — options
Script: Business structures
Fact sheet: Business structures

Procedure: Client gift expenses
Script: Client gift expenses
Fact sheet: Client gift expenses

Procedure: Commission based insurance agents and GST
Script: GST and commission based insurance agents
Fact sheet: GST and commission based insurance agents

Procedure: Contractors schedular payments and withholding tax
Script: Contractors and schedular payments
Fact sheet: Contractors and schedular payments

Procedure: Disputes — IRD issued default assessment
Client letter: Disputes Cover Letter
Script: Disputes script — IRD issued assessment
Script: Disputes script — IRD issued assessment outside time limit
Fact sheet: Disputes — IRD issued assessment
Fact sheet: Disputes — IRD issued assessment outside time limit
Procedure: Disputes — IRD issued NOPA
  Script: Disputes script — IRD issued NOPA
  Fact sheet: Disputes — IRD NOPA
  Fact sheet: Disputes — IRD NOPA sent to agent
  Fact sheet: Disputes — IRD NOPA outside time limit

Procedure: Disputes — taxpayer mistake
  Script: Disputes script — mistake in tax return
  Fact sheet: Disputes — amend a mistake outside time limit
  Fact sheet: Disputes — I need to amend a mistake

Procedure: Employee accommodation expenses
  Script: Employee accommodation and tax treatment
  Fact sheet: Employee accommodation and tax treatment

Procedure: Employee versus independent contractor
  Script: Employee versus independent contractor
  Fact sheet: Employee versus independent contractor

Procedure: Employment Relations Act and Holidays Act 2003
  Script: Employment Relations and Holidays Act
  Fact sheet: Employment Relations and Holidays Act
  Checklist: Employment Relations and Holidays Act

Procedure: Entertainment Expenses
  Script: Entertainment expenses
  Fact sheet: Entertainment expenses
  Fact sheet: Entertainment expenses table

Procedure: FBT and company vehicles
  Script: FBT on company vehicles
  Fact sheet: FBT on company vehicles
  Fact Sheet: Motor vehicle deductions
  Client letter: Motor vehicle use letter

Procedure: Fines
  Script: Fines and their deductibility
  Fact sheet: Fines and deductibility

Procedure: Foreign investment fund
  Script: Foreign investment fund

Procedure: Foreign superannuation tax rules
  Script: Foreign superannuation tax rules
  Fact sheet: Foreign superannuation tax rules

Procedure: GST and overseas suppliers
  Script: GST and overseas suppliers
  Fact sheet: GST and overseas suppliers
  Client letter: Remote supplier advice re GST

Procedure: GST ratio option
  Script: GST ratio option
  Fact sheet: GST ratio method

Procedure: Home office expenses
  Script: Home used as office expenses
  Fact sheet: Home used as office expenses

Procedure: KiwiSaver
  Script: KiwiSaver
  Fact sheet: KiwiSaver
  Letter: Employment letter continuing KiwiSaver
  Letter: Employment letter opt-out of KiwiSaver
  Letter: KiwiSaver letter existing employee joining
  Letter: KiwiSaver letter changing contribution rate
  Letter: Career development review salary letter
  Form: Formal acknowledgement
  Form: Document of variation to Employment Agreement

Procedure: Livestock valuation methods
  Script: Livestock valuation methods
  Fact sheet: Livestock — Explaining the Herd and NSC Livestock Valuation Methods
  Fact sheet: Livestock valuation herd scheme values

Procedure: Minimum wage rates
  Script: Minimum wage rates
  Fact sheet: Minimum wage entitlement
  Fact sheet: Minimum wage rates

Procedure: Mixed use assets
  Script: Mixed use assets
  Fact sheet: Mixed use assets
  Form: Mixed Use Assets Record
  Form: Keeping track of mixed usage
Procedure: Parental leave
Script: Parental leave
Fact sheet: Parental leave fact sheet for employers
Fact sheet: Parental leave fact sheet – if you are self-employed

Procedure: Partnerships and allocating profits
Script: Partnerships — allocation of profits
Fact sheet: Partnerships – allocation of profits

Procedure: Payday Filing
Fact sheet: Payday Filing

Procedure: PAYE intermediary subsidy
Fact sheet: PAYE intermediary subsidy

Procedure: Payments to spouses
Script: Payments to spouse
Fact sheet: Payments to spouse
Letter: Payments to spouses — letter to IRD

Procedure: Personal Property Security Act 1999
Script: Personal property security act 1999
Fact sheet: Personal Property Security Act 1999

Procedure: PPSR discharge
Script: PPSR discharge
Fact sheet: PPSR discharge
Fact sheet: Securities Interest Report via PPSR
Letter: PPSR — formal request for discharge

Procedure: Property and tax
Script: Property and tax
Fact sheet: Property and tax
Fact sheet: Tax and property - ring-fencing rental losses

Procedure: Provisional tax
Script: Provisional tax
Fact sheet: Provisional Tax — avoiding the pitfalls
Fact sheet: Provisional Tax — calculation options
Fact sheet: Provisional Tax — the basics
Fact sheet: Provisional Tax — when do I have to pay
Fact sheet: Understanding the Provisional Tax System

Procedure: Public holidays and closedown periods
Script: Public holidays

Procedure: QCs and LTCs
Script: QC and LTC — explaining the features
Fact sheet: QCs and LTCs — Explaining the features
Guide: QCs and LTCs — comparison with companies

Procedure: Reimbursing allowances
Script: Reimbursing allowances paid to employees
Fact sheet: Reimbursing allowances paid to employees
Form: Agreement — Reimbursement for telecommunication tools

Procedure: Rental accommodation
Fact sheet: Renting Short-stay accommodation in the home
Fact sheet: Renting Short-stay accommodation at the bach
Fact sheet: Renting Short-stay accommodation and GST
Fact sheet: Renting Short-stay accommodation owned by a trust
Fact sheet: Renting to tenants
Fact sheet: Renting to flatmates
Fact sheet: Renting to boarders in the home
Calculator: Private Boarding Services Standard-Costs

Procedure: Reporting requirements for charities
Script: Reporting requirements for charities
Fact sheet: Reporting requirements for charities

Procedure: Research and Development
Script: Research and Development
Fact sheet: Research and Development
Fact sheet: Research and Development Tax Incentive
Fact sheet: RDTI - Excluded Activities
Fact sheet: Research and Development Loss Tax Credit

Procedure: Shareholder remuneration
Script: Shareholder remuneration
Fact sheet: Shareholder remuneration
Procedure: Simplifying tax
- Script: Simplifying tax
- Fact sheet: Simplifying tax

Procedure: Sponsorship expenses
- Script: Sponsorship
- Fact sheet: Sponsorship

Procedure: Stocktake
- Script: Stocktake
- Fact sheet: Stocktake
- Worksheet: Stock sheet
- Checklist: Stocktake checklist
- Script: Stocktake reminder script

Procedure: Student allowances and loans
- Script: Student allowances and loans
- Fact sheet: Student allowances and loans
- Fact sheet: Student allowances and loans other assistance and fees
- Fact sheet: Student allowances eligibility
- Fact sheet: Student loans eligibility
- Fact sheet: Student loan repayments

Procedure: Tax debt — accountant ID
- Script: Tax debt script — accountant ID
- Client letter: Tax debt cover letter
- Fact sheet: Tax debt fact sheet accountant IDs issue LPP charged
- Fact sheet: Tax debt fact sheet accountant IDs issue no penalties

Procedure: Tax debt — IRD audit or dispute
- Script: Tax debt script — IRD audit or dispute
- Fact sheet: Tax debt fact sheet audit or dispute LPP charged
- Fact sheet: Tax debt fact sheet audit or dispute no penalties

Procedure: Tax debt — IRD legal
- Script: Tax debt script — IRD legal
- Fact sheet: Tax debt fact sheet IRD legal

Procedure: Tax debt — IRD notice
- Script: Tax debt script — IRD issued notice
- Fact sheet: Tax debt fact sheet late payment no penalties
- Fact sheet: Tax debt fact sheet LPP charged

Procedure: Tax Relief
- Fact sheet: COVID-19 Business Support
- Fact sheet: Small Business Cashflow Loan Scheme

Procedure: Terms of Trade
- Script: Terms of trade
- Fact sheet: Terms of trade
- Form: Terms of trade example 1
- Form: Terms of trade example 2
- Form: Terms of trade example 3
- Form: Credit control application

Procedure: Travel allowances
- Script: Travel allowances
- Fact sheet: Travel allowances

Procedure: Travel expenses
- Script: Travel expenses, domestic and international
- Fact sheet: Travel expenses, domestic and international

Procedure: Trust administration and legal costs
- Script: Trust administration and legal costs
- Fact sheet: Trust administration and legal costs

Procedure: Use of money interest
- Use of Money Interest Script
- Fact sheet: Use of money interest

Procedure: Vehicles — lease or buy
- Script: Vehicles — lease or buy
- Fact sheet: Vehicles — lease or buy
- Worksheet: Vehicle — buy vs lease vs HP asset analysis

Procedure: Wage subsidies
- Script: Wage Subsidy COVID-19
- Fact sheet: Wage Subsidy COVID-19
- Fact sheet: Wage Subsidy Extension COVID-19
- Script: Wage subsidies
- Fact sheet: Wage subsidies

Procedure: Working for families
- Script: Working for families
- Fact sheet: Working for families
Best Practice Procedures

Procedure: Trust Administration Service
- Letter: Trusts Act 2019
- Letter: Trust Beneficiary Disclosure short
- Letter: Trust Beneficiary Disclosure long
- Guide: Trust Minutes and Resolutions Overview
- Guide: Trust Letters Overview

Procedure: Trust Administration Engage Clients
- Fact Sheet: Trusts
- Guide: Trust Administration
- Guide: Trust Administration Service Engagement Meeting
- Checklist: Trustee Obligations
- Checklist: Appointment as Trustee Risk Management
- Letter: Trustee Engagement
- Client Letter: Trust Administration Engagement
- Client Letter: Trust Administration Engagement with Risk Review

Procedure: Trust Administration Initial Tasks
- Form: Trust Information Required
- Guide: Trust Legal Documentation
- Form: Memorandum of Wishes
- Guide: Partner or Director as Independent Trustee
- Client Letter: New Trust with Enclosures
- Checklist: New Trust Client
- Form: Summary of Key Provisions
- Form: Family Tree for a trust
- Procedure: Trust Administration — Files and Register
- Form: Trust Register

Procedure: Trust Administration Ongoing Tasks
- Checklist: Trusts AGM Checklist and Record
- Letter: Trustee Resignation
- Form: Trustee Retirement and Appointment Minute
- Form: Trustee Retirement and Appointment Deed
- Guide: Trustee Retirement Appointment Preparation
- Letter: Trustee Retirement Appointment Letter to Solicitor
- Letter: Trustee Retirement Letter to IRD

Procedure: Trust Administration Risk Review
- Client Letter: Trust Risk Review Engagement
- Letter: Trust Risk Review Advice to Solicitors
- Guide: Mirror or Dual Trusts Filing
- Form: Trust Administration Risk Summary
- Guide: Trust Review
- Guide: Electronic Trust Register Information to Include
- Letter: Trust Risk Review Results Advice to Solicitors
- Sample text: Trust Risk Review Results — Sample Letter to Solicitors
- Client Letter: Trust Risk Review Results Advice to Client
- Sample text: Trust Risk Review Results — Sample Letter to Client

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