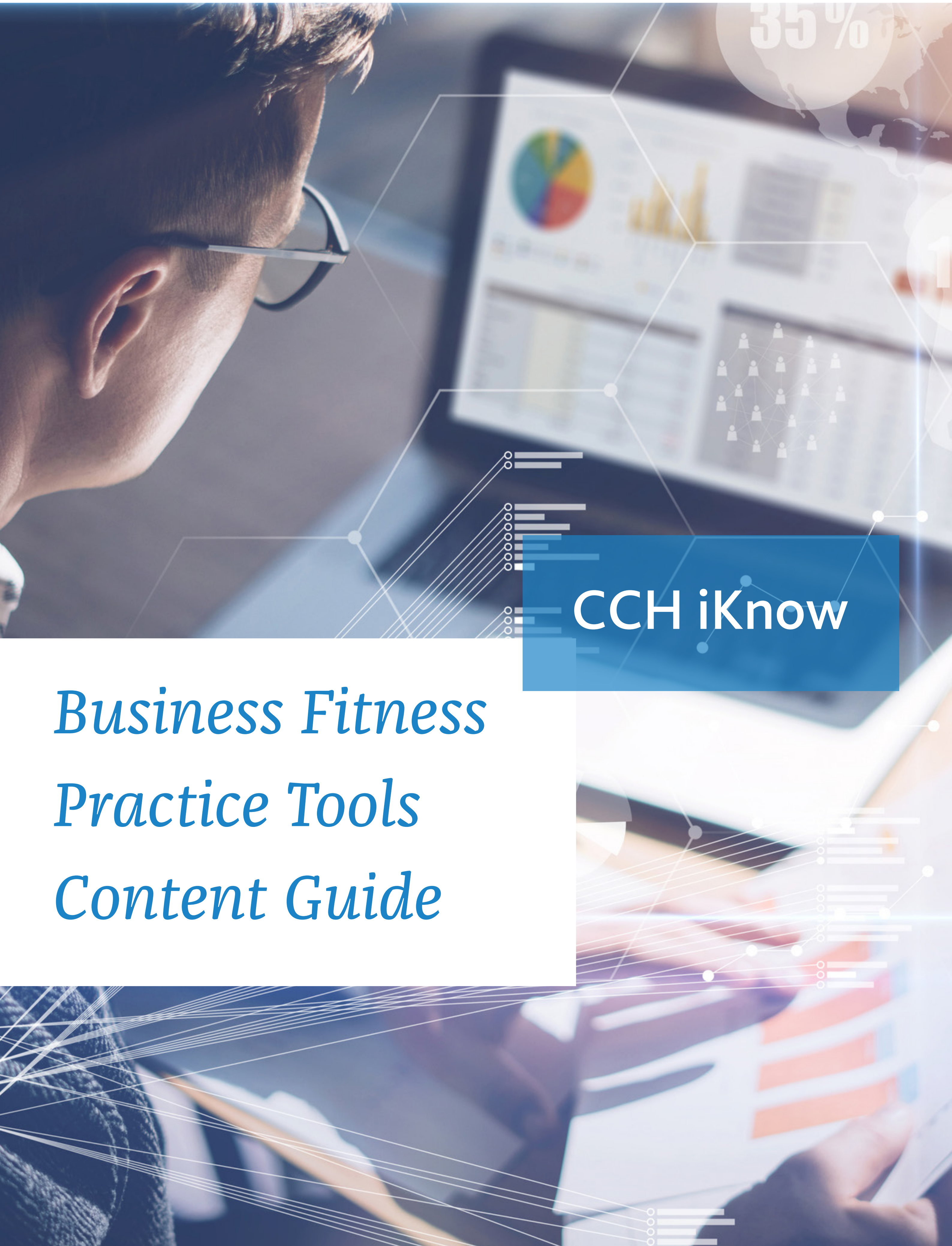
Wolters Kluwer



CCH iKnow

Business Fitness Practice Tools Content Guide

Business Fitness Practice Tools — Content Summary

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	Silver (+ Bronze)	Gold (+ Bronze & Silver)
Advising Clients	**Smart tools**	**Best Practice Procedures**
• FAQs fact sheets • White label newsletter + social media posts (bimonthly + special alerts) • Business advisory guides • Tax payments wall planner	• Workpapers + NZ annual accounts guide • Livestock workpapers • Dividend workpapers • Annual Accounts checklist builder incl client questionnaire templates • All calculators including Mixed Use Assets	• Procedures • Quality control manual • Letters to clients, IRD, govt depts and professionals • Forms, Checklists, Policies • NCPFO — NZ Company Forms • NZPTO — Trust Minutes, resolutions & Checklists • NZ Workforce Manager: Discipline, Disputes and Grievances, Employment Agreements, HR Policies, HR Forms and Letters, Managing Health and Safety at Work, Performance Manager

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	●

Agri-industry — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

Item	Bronze	Silver	Gold
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

Item	Bronze	Silver	Gold
Procedure: Farm business access			●
Client letter: Farm business			●
Form: Farm business fax			●

FAQ Procedures

Item	Bronze	Silver	Gold
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	●	●	●

Agri-industry — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

	Bronze	Silver	Gold
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	●	●	●
Fact sheet: What is a family advisory board?	●	●	●
Fact sheet: Your responsibilities as director	●	●	●
Fact sheet: Your responsibilities as an independent director	●	●	●
Fact sheet: Governance and advisory boards: factors to consider	●	●	●
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*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

Item	Bronze	Silver	Gold
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

Item	Bronze	Silver	Gold
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

Item	Bronze	Silver	Gold
Guide: Web links			●

Business Advisory & Coaching Services

Client Resources

Client Newsletters

Item	Bronze	Silver	Gold
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!

Item	Bronze	Silver	Gold
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

Item	Bronze	Silver	Gold
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			●

Business Advisory & Coaching Services — *continued*

● Bronze — Client Resources
● Silver (+ Bronze) — Smart Tools
● Gold (+ Bronze & Silver) — Best Practice Procedures

	Bronze	Silver	Gold
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			●

Business Advisory & Coaching Services — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

	Bronze	Silver	Gold
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	●	●	●

Business Advisory & Coaching Services — *continued*

● Bronze Client Resources | ● Silver (+ Bronze) Smart Tools | ● Gold (+ Bronze & Silver) Best Practice Procedures

Item	Bronze	Silver	Gold
Form: Complaint			●
Checklist: Professional complaint handling			●
Guide: Surveys and market research	●	●	●
Guide: Market research survey planning	●	●	●
Guide: Coaching Library Resources — Marketing and selling			●
Guide: Marketing	●	●	●
Checklist: Marketing plan checklist			●
Guide: Branding & promotions	●	●	●
Form: Promotion plan template			●
Guide: Advertising	●	●	●
Guide: Direct marketing	●	●	●
Guide: Sales	●	●	●
Checklist: Sales visit			●
Checklist: Quoting checklist			●
Guide: Coaching Library Resources — Exporting			●
Guide: Exporting	●	●	●
Guide: Exporting web links	●	●	●
Guide: Coaching Library Resources — Risk management			●
Guide: Risk management	●	●	●
Checklist: Risk management audit checklist			●
Guide: Insurances	●	●	●
Checklist: Insurances checklist			●
Checklist: Disaster recovery checklist			●
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	●	●	●

Company Administration

Best Practice Procedures

Item	Bronze	Silver	Gold
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

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

Company Administration — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

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 ●

Company Administration — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

- Guide: Check Companies Office for Amalgamating Companies ●
- Form: Amalgamation Director Resolution — Commonly Owned Companies ●
- Guide: Director Resolutions — Commonly Owned Companies ●
- Form: Amalgamation Notice to Secured Creditor — Commonly Owned Companies ●
- Letter: Amalgamation Letter to Directors ●
- Letter: Amalgamation Letter to IRD ●

Procedure: Company Administration — Amalgamation of Holding Company with Subsidiaries ●

- Guide: Qualification for short form amalgamation — Holding with Subsidiaries ●
- Form: Amalgamation Director Resolution — Holding Company with Subsidiaries ●
- Guide: Director Resolutions — Holding Company with Subsidiaries ●
- Guide: Amalgamation Guide — Subsidiary Becomes Amalgamated Company ●
- Form: Amalgamation Notice to Secured Creditor - Holding Company with Subsidiaries ●

Procedure: Company Administration — Director Certificates for Amalgamation ●

- Form: Amalgamation Director Certificate ●
- Form: Amalgamation Director Certificate Re Creditors ●

Procedure: Company Administration — File Amalgamation Documents ●

- Form: Amalgamation — Directors Details ●

Procedure: Company Administration — Liquidation by Directors Resolution and ●

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 ●

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: 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 ●

Practice Management — *continued*

● Bronze — Client Resources | ● Silver (+ Bronze) — Smart Tools | ● Gold (+ Bronze & Silver) — Best Practice Procedures

Item	Silver	Gold
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		●
Procedure: Mail handling		●
Form: Mail ledger		●
Procedure: Office security and maintenance		●
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

Item	Silver	Gold
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		●

Practice Management — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

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

Procedure: Client queries and complaints
- 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

Practice Management — *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

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

Procedure: Employment — selection ●
- Script: Interview process ●
- Guide: Recruitment questions examples ●

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*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

- 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

Tax and Accounting— *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

Item	Bronze	Silver	Gold
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		●	●

Tax and Accounting— *continued*

● Bronze — Client Resources ● Silver (+ Bronze) — Smart Tools ● Gold (+ Bronze & Silver) — Best Practice Procedures

	Silver	Gold
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 — advising changes to IRD		●
Letter: Advice of business changes to IRD		●
Letter: Advice of GST changes to IRD		●

	Silver	Gold
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		●

Tax and Accounting— *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

	Silver	Gold
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*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

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 checklist		●
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	●

Tax and Accounting— *continued*

● Bronze Client Resources ● Silver (+ Bronze) Smart Tools ● Gold (+ Bronze & Silver) Best Practice Procedures

Item	Bronze	Silver	Gold
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

Item	Bronze	Silver	Gold
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			●
Script: Balance dates for kiwifruit orchardists			●
Fact sheet: 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	●	●	●

Tax and Accounting— *continued*

● Bronze — Client Resources
● Silver (+ Bronze) — Smart Tools
● Gold (+ Bronze & Silver) — Best Practice Procedures

Item	Bronze	Silver	Gold
Procedure: Disputes — IRD issued NOPA			●
Script: Disputes script — IRD issued NOPA			●
Script: Disputes script — IRD issued NOPA outside time limit			●
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			●
Script: Disputes script — mistake in tax return outside time limit			●
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			●
Fact sheet: Foreign investment fund	●	●	●
Fact sheet: Foreign Investment Fund short version	●	●	●
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			●
Letter: 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			●

Tax and Accounting— *continued*

● Bronze Client Resources · ● Silver (+ Bronze) Smart Tools · ● Gold (+ Bronze & Silver) Best Practice Procedures

	Bronze	Silver	Gold
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			●

	Bronze	Silver	Gold
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: Rental properties — structures and expenses			●
Script: Rental properties ownership expenses			●
Fact sheet: Rental properties ownership expenses	●	●	●
Fact sheet: Rental deductibility table	●	●	●
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	●	●	●

Tax and Accounting— *continued*

● Bronze — Client Resources | ● Silver (+ Bronze) — Smart Tools | ● Gold (+ Bronze & Silver) — Best Practice Procedures

	Bronze	Silver	Gold
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	●	●	●

Trusts

● Bronze — Client Resources
● Silver (+ Bronze) — Smart Tools
● Gold (+ Bronze & Silver) — Best Practice Procedures

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 — Gifting
- Fact sheet: Gifting
- Procedure: Trust Administration — Annual Gifting

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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