



Name: _____

Please complete:

Home telephone: _____

Office telephone: _____

Mobile telephone: _____

E-mail address: _____

2026 Business Financial Statements and Tax Checklist

Information required for your business financial statements and tax return

Solicitors details - please note the details of your current solicitor/lawyer.

Name: _____ Firm: _____

Terms of Engagement

I/We hereby instruct you to prepare my/our financial statements and tax returns for the 2026 financial year. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the financial statements and tax returns you will not be specifically investigating non-compliance with laws and regulations – however should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the financial statements and tax returns are prepared for my/our own use and to determine my/our tax liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the financial statements.

All other terms and conditions of this engagement are the same as those referred to in the original engagement letter I/we signed when I/we became a client.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, all government agencies and other persons or organisations to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Signature _____

Date _____

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
<p>Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:</p> <hr/> <hr/> <hr/> <hr/> <hr/>	

<p>Have any amounts of Covid-19 support payments been repaid back?</p> <p>Please provide details of payment and reason for repayment</p> <p>Date paid back: ___/___/___ \$ _____ Reason: _____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>
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Fringe Benefit Tax (FBT) Returns	
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>

Goods & Services Tax (GST) Returns	
Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.	<input type="checkbox"/>

Interest and Dividend Certificates	
Supply copies of certificates.	<input type="checkbox"/>

Lease Details	
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>

Foreign Income	
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>

Accounts Receivable (Debtors) – see attached Schedule 1	
All accounts or amounts owing to you at balance date should be scheduled. Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/> Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Accounts Payable (Creditors) – see attached Schedule 2	
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.	<input type="checkbox"/> Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Cash on Hand	
*Cash on Hand \$ _____ Date banked ___/___/___ Petty Cash \$ _____ Till Floats/Cash Floats \$ _____ *(Include cash sales prior to balance date but not banked until after balance date)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Stock on Hand	
<p>Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option.</p>	<input type="checkbox"/> Valued at lower of: ▪ cost <input type="checkbox"/> ▪ net realisable value <input type="checkbox"/> <input type="checkbox"/> ▪ market value <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>

Private Use		
Value of goods taken for private use at their cost price.	<input type="checkbox"/>	\$ _____ GST Incl <input type="checkbox"/> Excl <input type="checkbox"/>
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	<input type="checkbox"/>	
Residential Land Withholding Tax		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	<input type="checkbox"/>	
Residential property sales		
<p>Have you sold any residential property during the year (not otherwise detailed on the information provided)?</p> <p>If yes, when was the property purchased?</p> <p>If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:</p> <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? 	<input type="checkbox"/>	<p>_____</p> <p>\$ _____</p> <p>\$ _____</p>
Research and Development		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure	<input type="checkbox"/>	
Motor Vehicles		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:		
Vehicle Description: _____		
Business	_____	km
Total	_____	km
Percentage Business	_____	%
Vehicle Description: _____		
Business	_____	km
Total	_____	km
Percentage Business	_____	%
<p>Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred. If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:</p> <p>_____</p>		

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office _____

Home Office area: - no change as per previous year

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

Power \$ _____

Insurance (Building & Contents) \$ _____

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

Repairs & Maintenance \$ _____

Telephone rental \$ _____

Other \$ _____

Total \$ _____

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

*Would you like to use the IRD rate? Visit the IRD website for the current rate. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.

Mixed Use Holiday Home

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes No

If yes, provide details of property: _____

Was the property empty for 62 days or more in the income year? Yes No

Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Holiday Home – Information Required

The number of days the property was empty during the income year _____

The number of days the asset was used by family or associated persons* during the income year _____

OR where income from any person received was less than 80% of market rate _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: _____

Relationship to owner (if any): _____

Amount of rent they paid: \$ _____

Dates rented (From: To) _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants \$ _____

Cost of repairing damages caused by tenants \$ _____

Number of days spent in the property while repairing damages caused by tenants _____

Mortgage interest \$ _____

Rates \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) : _____

Mixed Use Boat or Plane

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes No

If Yes, provide details:

Description: _____

Market value: \$ _____

Was the asset unused for 62 days or more in the income year? Yes No

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** during the income year _____

The number of days the asset was used by family or associated persons* during the income year _____

OR where income from any person received was less than 80% of market rate _____

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: \$ _____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

Cryptoassets

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

Thank you for completing this questionnaire - don't forget to sign it



Name: _____

Please complete:

Home telephone: _____

Office telephone: _____

Mobile telephone: _____

E-mail address: _____

2026 Personal Tax Checklist

Information required for your personal income tax return

Terms of Engagement

I hereby instruct you to prepare my/our tax returns for the 2026 financial year. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. You are hereby authorised to communicate with my bankers, solicitors, finance companies, all government agencies and other persons or organisations to obtain such information as you require in order to carry out the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

Signature _____

Date _____

Personal tax information

Tick

For each individual tax return also required please provide the following information

1.	Salary, wages, NZ superannuation, withholding income - we will receive direct from Inland Revenue	N/A
2.	Other income received with no tax deducted	
3.	Interest received and RWT certificates issued by banks and financial institutions	
4.	Dividends received - attach dividend documentation	
5.	Rental property income - please complete rental checklist	
6.	Share/bond purchases or sales - attach documentation	
7.	PIE / Kiwisaver income - attach PIE tax statements	
8.	Investment portfolios or statements showing values at balance date and details of any purchases / deposits or sales / withdrawals	
9.	Overseas income including overseas investment income	
10.	All donation receipts	
11.	Income or losses from an estate, trust, partnership or look-through company that we do not prepare accounts for	
12.	Deductible expenses - attached details of expenses incurred in earning income e.g. loss of income insurance, interest on loans used to acquire investments	
13.	Student loan - tick if you have a student loan	
14.	Do you require us to prepare your children's tax returns? If so, provide the above information for each child	