



Name: _____

Please complete:

Home telephone: _____

Office telephone: _____

Mobile telephone: _____

E-mail address: _____

2026 Sole Trader 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 _____

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:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:	
<hr/>	
<hr/>	
<hr/>	
<hr/>	
<hr/>	

Have any amounts of Covid-19 support payments been repaid back?

Please provide details of payment and reason for repayment

Date paid back: ___/___/___ \$ _____

Reason: _____

Employers – Wages paid to Employees

Please send a month-by-month summary of gross wages, including termination and incentive payments, and PAYE deductions as returned to the IRD.

OR

Send a copy of your Employer Monthly Deduction Schedule (IR 348).

Fringe Benefit Tax (FBT) Returns

Supply copies of Fringe Benefit Tax (FBT) returns and work papers.

Goods & Services Tax (GST) Returns

Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.

Interest and Dividend Certificates

Supply copies of certificates.

Lease details

Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).

Foreign Income

Details of any foreign income received, and any tax deducted from this.

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.

Total at Balance Date:

\$ _____

GST Included **Excluded**

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.

Total at Balance Date:

\$ _____

GST Included **Excluded**

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)

Stock on Hand

Stock

Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.

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.

Work in Progress

Include material costs, labour costs and overhead costs.

Briefly, how was this calculated? _____

Prepayments Made

Balance of any payments made before balance date for goods or services not received or used by balance date.

Income in Advance

Balance of any receipts received before balance date for goods or services not provided by balance date.

<input type="checkbox"/>	Valued at lower of:	
<input type="checkbox"/>	▪ cost	<input type="checkbox"/>
<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"/>
	\$ _____	
	GST Included <input type="checkbox"/>	Excluded <input type="checkbox"/>
<input type="checkbox"/>	\$ _____	
	GST Included <input type="checkbox"/>	Excluded <input type="checkbox"/>
<input type="checkbox"/>	\$ _____	
	GST Included <input type="checkbox"/>	Excluded <input type="checkbox"/>

Capital Expenditure

Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025). Where applicable please provide the following details:

- Hire purchase or loan agreements
- Lease agreements
- All legal statements and agreements
- Trade-in details
- Lost, stolen or scrapped items
- Insurance pay out
- Copy of Tax Invoices

A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.

Transactions Not Through the Business

Were all sales banked into your business trading bank account? Yes No

If No, list amounts not banked and when they were lodged:

Personal	\$ _____
Business	\$ _____
Other bank accounts	\$ _____

Other Taxable or Non-Taxable Income

Did you receive income from any other sources, either taxable or non-taxable?

If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).

Legal and Loan Documents

Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.

Business Expenses

There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:

- Insurance premiums
- Legal fees

Private Use

Value of goods taken for private use at their **cost** price.

\$ _____

GST Included Excluded

Expenses paid in Cash or from Personal Funds

Please provide a list if applicable.

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.

Residential property sales

Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?

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:

- what was the original purchase price
- and the sale price?

\$ _____

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 _____ %

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:

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

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

<p>Have you received or traded in cryptoassets during the income year? If so, please provide the following information:</p> <ul style="list-style-type: none"> • 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 	<input type="checkbox"/>	
--	--------------------------	--

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

Personal tax information	Tick
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	