



Name: _____

Please complete:

Home telephone: _____

Office telephone: _____

Mobile telephone: _____

E-mail address: _____

2026 Trust 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 taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the financial statements.

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

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

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 _____

If a trustee is a company

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

* Please advise if you have concerns on our address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available

Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
<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/>	

Covid-19 Wage Subsidy and other Covid-19 support payments

If you have received the Covid-19 Small Business Loan, have any interest payments and / or repayments been made?

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

Date rec: ___/___/___ \$ _____

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

Please provide details of payment and reason for repayment

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

Reason: _____

Loan Statements

Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.

Goods & Services Tax (GST) Returns

Please supply your 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** 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

Capital Expenditure		
<p>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:</p> <ul style="list-style-type: none"> ▪ 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 <p>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.</p>	<input type="checkbox"/>	
Other Taxable or Non-Taxable Income		
<p>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).</p>	<input type="checkbox"/>	
Legal and Loan Documents		
<p>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.</p>	<input type="checkbox"/>	
Business Expenses		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees 	<input type="checkbox"/> <input type="checkbox"/>	
Gifting Programme		
<p>Please advise details of gifts made to your trust during the financial year. If you have copies of the gifting documentation from your solicitor, please attach</p> <p>Please provide any acknowledgement of debts if available.</p>	<input type="checkbox"/> <input type="checkbox"/>	<p>Date of Gift _____</p> <p>Amount \$ _____</p>
Major Transactions		
<p>Please provide a list of any major transactions that have occurred during the financial year that affect the Trust.</p>	<input type="checkbox"/>	<p>_____</p> <p>_____</p>
Rental Property Details		
<p>Please provide us with the addresses of any rental properties you have.</p> <p>Address: _____</p> <p>Address: _____</p> <p>Address: _____</p>		<p>If a property was not rented for a full 12 months, please provide details of why it was vacant.</p> <p>_____</p> <p>_____</p>

Rental Income and Expenditure		✓
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties OR Please provide details of the following for each rental property. Use a separate sheet if necessary.		<input type="checkbox"/> <input type="checkbox"/>
Income: Total Rent Received \$ _____		
Expenses:		
Accounting fees \$ _____	Phone \$ _____	
Advertising (to rent) \$ _____	Power \$ _____	
Bank fees \$ _____	Rates \$ _____	
Insurance \$ _____	(including regional council rates)	
Legal fees \$ _____	Repairs and Maintenance \$ _____	
Management fees \$ _____	(please attach details or invoices)	
Mortgage Interest \$ _____	Valuation fees \$ _____	
(attach copy of loan summary/statements from bank)	Water rates \$ _____	
Details of any other expense relating to rental property: _____ \$ _____ _____ \$ _____		
Details of visits to inspect property/conduct property business:		
Date	Details	Kilometres
_____	_____	_____
_____	_____	_____
_____	_____	_____

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	
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?	<input type="checkbox"/>
If it was sold before 1 July 2024, and purchased within 5 years of the sale date date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:	<input type="checkbox"/>
<ul style="list-style-type: none"> • what was the original purchase price • and the sale price? • has it been used as your main home for the full time it has been owned? If not, please provide dates and details on the nature of the shared use. 	_____ \$ _____ \$ _____

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

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

Schedule 1 – Accounts Receivable (Debtors)

Amounts owing to you at

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

Totals	
---------------	--

Schedule 2 – Accounts Payable (Creditors)

Amounts owing by you at

Name of Creditor	Description of Goods	Code	Total Incl GST

Totals	
---------------	--



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	