

Client Questionnaire

Business Income Tax Information

Terms of Engagement

Client Name

Contact Number

Email Address

Financial Year End

This Agreement, together with our Terms of Business as set out on our website (<https://www.nexia.co.nz/wp-content/uploads/2025/04/2025-Terms-of-Business-Nexia-Hawkes-Bay-Limited.pdf>) confirms the terms of our appointment to provide accounting and tax advice, including the compilation of financial statements (if required), annual income tax return and compilation of financial information. If financial statements are compiled, these will be prepared in accordance with "Service Engagement Standard 2" as issued by Chartered Accountants Australia and New Zealand.

The enclosed Information Checklists is used by us to obtain all relevant information and to assist us to prepare the financial Statements (if required) and tax return(s). It is your responsibility to ensure the accuracy and completeness of the information as well as checking the final Returns for reasonableness and correctness. We will not audit, review or otherwise attempt to verify the accuracy or completeness of that information. Compilation services cannot be relied upon to detect fraud or error and our services are undertaken only for you. We are not responsible for any loss or claim by any third party.

We confirm that while we will provide assistance in meeting taxation obligations, including advice on payments and/or reminder letters for taxes due, the responsibility for paying the correct tax on time is your sole responsibility.

You give us authority to seek any additional information that we may require for the purposes of preparing your financial statements and tax return(s) from relevant third parties including (but not limited to) your solicitor, advisor, employees, bank or other financial institution and authorise said parties to supply us with such information.

You give us authority to add you, and any associated entities (if required), to our tax agency list with Inland Revenue for all tax types.

If you are in agreement with the terms of engagement as outlined above and the Terms of Business as set out on our website, please sign below.

Signature

Date

Client Questionnaire

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Checklist

1. **Source of Accounting Records**
Please provide us with a backup or transfer file from your accounting system (if used) otherwise full accounting records such as bank statements, cashbooks, cheque butts, deposit books etc. ☐
2. **Bank Reconciliations**
A copy of the final bank statement at bank reconciliation at year end (e.g. 31 March) for all business bank accounts. ☐
3. **Inland Revenue**
If applicable, please provide us with copies of all other tax type returns, reconciliations and working papers for the year, including GST, PAYE, FBT and RWT. ☐
4. **Payroll Reports**
If applicable, a summary of your payroll system for the year. ☐
5. **Accounts Receivable**
A list of any accounts receivable (amounts owing to you) at year end. ☐
6. **Accounts Payable**
A list of any accounts payable (amounts you owe) at year end. ☐
7. **Stock on Hand**
Please provide us with details of stock on hand at balance date, including the value (excluding GST) and how you have valued it. ☐
Value of goods taken for private use: _____
8. **Work in Progress**
Please provide us with details of work in progress at balance date, including the value (excluding GST) and how you have valued it. ☐
9. **Hire Purchases, Leases and Loans**
Please provide us with copies of any hire purchase, lease and loan agreements taken out during the year. Please provide us with copies of loan statements at year end (e.g. 31 March). ☐
10. **Savings, Term Deposits and Other Investments**
Please provide us with copies of all statements for savings accounts, term deposits and other investments. For all overseas shares and investments, we require a list of all shares and investments owned at both the start and end of financial year, including the company name, relevant shareholding, type of investment, cost and details of all shares bought and sold during the year. ☐

11. Cash on Hand and Income not Banked

Please supply the following details:

☐

Sales not banked at balance date:

Petty Cash & Till Floats:

Income not banked (please detail):

12. Fixed Assets

Please provide us with details including copies of invoices for all fixed assets purchased or sold during the year.

☐
13. Interest Income

All resident withholding tax certificates for interest income received from within and outside New Zealand.

☐
14. Dividend Income

All dividend notices including those where dividends have been reinvested, for dividend income received from within and outside New Zealand.

☐
15. Other Income

Apart from business income, please provide us with details of other income you may have received, including (but not limited to) sale of assets, insurance claims, supplier rebates.

☐
16. Legal Fees

Please provide us with copies of all legal fee invoices as well as any statements dealing with any legal transactions during the year such as property or business sale and purchase agreements, litigation etc.

☐
17. Expenses Paid Personally

Please provide us with details of all expenses paid for personally during the year where they have not been reimbursed by the business.

☐
18. Home Office

If you use part of your personal home for business use, we may be able to calculate a "home office" claim. Please supply the following details:

☐

 Total area of home (m²):

 Total area used for business purposes (m²):

Interest paid on mortgage:

Insurance paid:

Power, gas and heating:

Rates paid:

Rent paid (if rented):

Repairs and maintenance paid:

Other home expenses (please detail):

19. Business Motor Vehicle

If you use a motor vehicle in your business, please supply the following details (for each vehicle):

☐

What percentage of vehicle usage is business use: _____

OR

Total kilometres travelled for business use: _____

and

Total kilometres travelled for private use: _____

NOTE: a log book or other substantiating record must be kept for a period of three months every three years.

20. Company Only

Please provide us with details of any of the following if applicable:

☐

Changes in shareholding during the year: _____

Dividends paid during the year: _____

Contingent liabilities at balance date: _____

Material events that happened after balance date: _____

Material changes to business operations during the year: _____

21. Trusts and Estates Only

Please provide us with details of any of the following if applicable:

☐

Changes in trustees during the year: _____

Gifts, debt forgiveness or bequests during the year: _____

Distributions made during the year: _____

22. Any other information you think may be relevant

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