

Business Questionnaire

Business Name:

Professional Services to be provided for the 2025/2026 Financial Year

These services are in Terms of the Engagement/Agreement Letter
Between You as Client and Graham and Dobson Ltd

Extracts From The Engagement/Agreement Letter

- You instruct Graham & Dobson Ltd to prepare Income Tax Returns and/or Financial Statements for the 2026 year. You undertake to supply all information necessary to carry out such services, and you are responsible for the accuracy and completeness of such information.
- You instruct Graham & Dobson Ltd to communicate with my/our bankers, solicitors, finance companies, insurance providers, suppliers, and all government agencies to obtain such information as you require to complete the engagement.
- You instruct Graham & Dobson Ltd to act as your tax agent in respect of all dealings with Inland Revenue and obtain personal information for all tax types via all media. You authorise Graham & Dobson Ltd to prepare, submit and sign taxation returns on your behalf.
- You authorise Graham & Dobson to furnish to any third party, financial information of yours as they see fit, that is requested in the furtherance of your business activities.
- We will charge for your work based on time engaged. Invoices issued to you will be payable on the 20th of the month following the date of the invoice unless a special arrangement has been made. We reserve the right to charge interest at the rate of 1.5% per month on fees outstanding past the due date.

Other Terms and Conditions

- All other terms and conditions of this engagement are as set out in the Engagement/Agreement Letter I/we signed as a client of Graham & Dobson Ltd. A further copy of the Engagement/Agreement Letter is available on request.
- Graham & Dobson Ltd has to comply with Anti Money Laundering (AML) regulations. We may be required to collect and verify additional information from you relating to your identity and source of funds for transactions.

Contact Details

- Please fill in with your contact details so we can ensure our database holds your most up to date details.

Mailing Address	Physical Address

Communication Details

Work Phone:	Mobile:
Home Phone:	Email Address:

Bank Account Details for Income Tax Refunds, fill in below or

Name

A/C No.

Copy & paste bank details here:

If an e-mail address is supplied Graham & Dobson Ltd will communicate with you by that means, including your financial information, unless you advise otherwise.

Client Signature

Date

PLEASE SIGN

Business Questionnaire

1 What would you like Graham & Dobson to do once we have prepared draft Financial Statements for the Year?

- ☐ E-mail draft Financial Statements for your approval
☐ Telephone and discuss with you
☐ Arrange an appointment to meet with you
☐ Proceed and finalise the financial statements without contacting me/us further.

No ☐ Yes ☐ Financial Statements will be emailed to you unless you indicate otherwise.

2 Are Financial Statements to be sent/made available to anyone else besides IRD and Chartered Accountants Australia New Zealand?

No ☐ Yes ☐ If Yes, please provide all details.

a) Bank/Lending Institution

Name:

Address:

Attention of:

b) Other

Name:

Address:

Attention of:

3 Have there been any Changes in Business Activities since last Balance Date?

No ☐ Yes ☐ If Yes, please provide all details.

4 Business Information

Please provide details for the complete financial year including:

- ☐ Bank Statements at Balance Date
☐ Data on disc/memory stick or access to cloud based software programmes (provide passwords)
☐ Detailed bank statement or cash book for manual systems

5 Paid Accounts & Income Advices

- ☐ Supply File(s) of Paid Accounts and Income Advices

6 Gifting Programme

- ☐ Please advise the date of gifts made to your trust during the financial year.
If you have copies of the gifting documentation from your solicitor, please provide.

Business Questionnaire

7 Miscellaneous Records/Documents

Did any of the following items occur in your business during the financial year, if so please supply documentation.

- ☐ Solicitor engaged for any financial matter
☐ Had Funds Invested outside the Business

8 Was there any Cash on Hand at Balance Date?

No ☐ Yes ☐ If Yes, please complete the summary below:

- | | |
|--|---|
| | - Till Floats |
| | - Petty Cash |
| | - Sales prior to Balance Date and not Banked until After Balance Date |
| | Total |

9 Were there any Amounts owing to you (Accounts Receivable) at Balance Date?

No ☐ Yes ☐ If Yes,

Please list total owing to you at balance date on Schedule G1 attached or include Software Printout

Bad Debts need to have been written off and transferred out of your debtors ledger prior to balance date

Please provide details of any bad debts written off during the year

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10 Was there any Stock on Hand or Work in Progress at Balance Date?

No ☐ Yes ☐ If Yes,

a) Stock on Hand (If less than \$10,000 you can estimate)

\$ GST Exclusive value supported by stock taking sheets valued at **lower of** cost and market selling value

b) Work in Progress

\$ GST exclusive **cost** of work partly or fully completed at balance date, but not charged.
PLEASE NOTE It is the cost and **not** the amount charged to client that is required

11 Was there Livestock or Wool on Hand at Balance Date?

No ☐ Yes ☐ If Yes, please complete the Livestock Reconciliation on Schedule G2 attached

Include livestock sold prior to balance date, for which proceeds are not received until after balance date (which should be included in Accounts Receivable)

Include livestock purchased prior to balance date but which were not paid for until after balance date (which should be included in Accounts Payable)

Business Questionnaire

12	Have you purchased and/or sold a property during the income year?
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No	☐	Yes	☐	If Yes, please provide
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- Name of Solicitor involved
- Sale & Purchase Agreement
- Cash & Settlement Statement
- Invoices
- Any other details that are required

13	Fixed Assets Purchased or Sold during the Year
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No	☐	Yes	☐	If Yes,
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Attach details of assets costing more than \$1,000 purchased or sold during the year such as motor vehicles, plant and equipment and properties. 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
- Copy of Tax Invoices

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

14	Has your Property(ies) been Revalued since your last Balance Date?
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No	☐	Yes	☐	If Yes, please provide a copy/ies of the Notice of Rating Valuation
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15	Was there any new Property Development during the financial year?
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No	☐	Yes	☐	If Yes, please provide details.
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Include new access road or tracks, orchard establishment, dams, wells, airstrips etc

Do not include any maintenance work carried out on existing fences, roads or tracks, pasture, dams, vineyard etc

16	Have there been any changes in your Investments during the year?
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No	☐	Yes	☐	If Yes, please provide details
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17	Were there any Commitments for Capital Expenditure at Balance Date but not paid for?
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No	☐	Yes	☐	If Yes, please provide details
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Business Questionnaire

18	Were there any known Contingent Liabilities at Balance Date?		
No	☐	Yes	☐

If Yes, please provide details

19	GST Returns		
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If your business is GST Registered, please supply copies of all GST Returns and Workpapers filed in respect of your financial year.

20	Were there any Amounts owing by you (Accounts Payable) at Balance Date?		
No	☐	Yes	☐

If Yes,

Please list total owing by you at balance date on Schedule M1 attached or include Software Printout

Include expenses and purchases made prior to balance date but not paid for until after balance date

21	Business Mortgages or Loans		
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Provide loan statements including closing balance at balance date

No	☐	Yes	☐	Have you received/increased or repaid any mortgages or loans
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If yes, please provide details including closing balance at balance date.

e.g. Lending Institution Statements, Solicitors Statements etc

22	Hire Purchase Loan Documents		
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Provide hire purchase loan statements including closing balance at balance date

No	☐	Yes	☐	Have you received/increased or repaid any hire purchase loans
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If yes, please provide details including hire purchase loan contract and repayment schedule including closing balance at balance date.

23	Was Rent Received from any Residential, Rural, Air BnB and/or Commercial Property Investment?		
No	☐	Yes	☐

If Yes, please provide details of:

- Rent received and expenses paid, i.e. rates, insurance, advertising, mortgage interest, repairs & maintenance, property management fees
- If the property was not rented for a full 12 months, please provide details of when and why it was vacant.
- If the property was sold or purchased during the year please provide statement from solicitor
- Any visits to inspect the property during the year showing date, details and km's travelled.

Business Questionnaire

24	Do you have a property, such as a holiday home or a bach that is used part time privately and also rented out?		
No	☐	Yes	☐

If Yes, please supply details of income and expenses and the following.

	Number of days used privately
	Number of days property was empty
	Number of days property was rented

25	Were any Business Takings used Privately or Banked into any Account other than your Business Bank Account?		
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No	☐	Yes	☐	If Yes,	
					Takings not banked, and used for personal expenditure
					Takings not banked, and used for business expenditure (Day book usually kept)
					Business proceeds lodged to other bank accounts
					Other:

26	Grants/Assistance Received?		
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No	☐	Yes	☐	If Yes, please provide details	
					Includes Grants from local council, community groups, government organisations e.g. MPI for erosion control, Trust Tairawhiti for business support etc.
					- What grant/assistance was for?
					- Amount of grant/assistance unspent at balance date, if any.

27	Insurance Proceeds Received?		
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No	☐	Yes	☐	If Yes, please provide details including	
					- What proceeds were for? E.g. damaged asset, loss of rental income etc.
					- Amount of proceeds unspent at balance date, if applicable. i.e. where building not yet fully reinstated, works ongoing.

28	Was any Interest received during your Financial Year?		
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No	☐	Yes	☐	If Yes, please provide all details.	
					Supply interest advice notices received from banks, companies and financial institutions. (These may be received electronically, please print off and include)

29	Were any Dividends Received during your Financial Year?		
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No	☐	Yes	☐	If Yes,	
					Supply dividend advice notices received from banks, companies and financial institutions. (These may be received electronically, please print off and include)
					Include all advices including where bonus shares are received in lieu of dividends
					To ensure Tax Credits are correctly included all advice notices must be provided - you may even be entitled to a refund!

Business Questionnaire

30	Do you have an investment portfolio and/or invest with a similar investment platform?		
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No	☐	Yes	☐	If Yes, please provide a copy of the Investment and Tax Reports.
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☐	Craigs Investments Partners
☐	Forsyth Barr
☐	Hatch
☐	InvestNow
☐	Sharesies
☐	Other:

31	Did you Receive any Income from Overseas Sources?		
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No	☐	Yes	☐	If Yes, please provide all details.
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32	Do you own Investments in any country other than New Zealand (even if you do not receive income) including Foreign Pensions, Foreign Life Insurance Policies, or received an Inheritance?		
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No	☐	Yes	☐	If Yes, please attach details
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This information is required to determine whether your overseas investments are required to be taxed under the Foreign Investment Fund (FIF) Rules

33	Did you Receive any Income from PIE Funds?		
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No	☐	Yes	☐	If Yes, please provide all details.
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34	Was Income Paid or Credited to you from a Trust, Partnership, LTC, and/or Company?		
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No	☐	Yes	☐	If Yes, please provide details:
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Please answer the following questions if the Financial Statements for the Partnership/Trust/Estate you received income from were not prepared by Graham & Dobson Ltd:

- Name and IRD Number of the Estate/Trust/Partnership the income was received from
- Details of any tax credit or tax paid for you
- What type of income was it e.g. Interest, Farming etc
- Contact person/name of firm who prepared Financial Statements

35	Did you own any Crypto Assets during the income year?		
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No	☐	Yes	☐	If Yes, please provide details of
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- Type of Crypto Asset
- Movements for the year i.e. received, disposed, traded; the associated date of movement, number of units, and value in NZD.
- Total units of each crypto asset held at beginning and end of the year.
- Exchange records and bank statements
- Wallet addresses

Business Questionnaire

36 Did you own any Precious Metals during the income year?

No ☐ Yes ☐ If Yes, please provide details of

- Type of metal held
- Movements for the year i.e. received, disposed, traded; the associated date of movement, number of units, and value in NZD.
- Total units of each metal held at beginning and end of the year.
- Exchange records and bank statements

37 Did you own any Carbon Credits/NZU's during the income year?

No ☐ Yes ☐ If Yes, please provide details

- Type of credit held
- Movements for the year i.e. entitlement received, purchased, surrendered, sold; the date of the associated movement, number of units, and value in NZD.
- Total units of each held at beginning and end of the year.
- Exchange records and bank statements

38 Did you Receive Income from any Other Source?

No ☐ Yes ☐ If Yes, please attach details

39 Do you use your home office for business and want to claim a portion of the expenses?

No ☐ Yes ☐ If Yes, we will request information from you

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

	Area used for Business (Sqm2)
	Total Area of House & Workshop/Garage (Sqm2)

Also please provide details of home expenses. Power, insurance, interest (home mortgage), rates, repairs & maintenance

40 Motor Vehicles - Was a Log Book kept for all Vehicles used less than 100% for Business?

No ☐ Yes ☐ If Yes,

a) What period does your most recent log book cover?

/ / To / /

b) Percentage Business

%

A log book is required by IRD to be kept for a representative 3 month period every 3 years to substantiate the business claim, or vehicle expenses claims will be limited to a maximum of 25% of expenses incurred (with no GST claim). **Is your log book current?**

41 FBT Returns

☐ If your business is paying FBT, supply copies of all FBT Workings and Returns in respect of your financial year

Business Questionnaire

42 How was your Business Insurance paid

- ☐ One all-inclusive premium
☐ Monthly Instalments
☐ Separate Premiums for various assets covered

Please provide the relevant insurance premium invoices, i.e. showing the breakdown of premium paid

43 Paying Interest RWT

☐ If you have paid Interest RWT, supply all transactions.

44 Was any Business Expenditure paid from any Source other than your Business Bank Account?

No ☐ Yes ☐ If Yes,

- a) Provide details of any business expenditure paid from personal funds
- b) Provide details of personal assets used for business purposes
- c) Provide details of business expenditure traded for other goods & services (Barter)

Schedule Of Accounts Receivable (Debtors)

G1

Business Name:

This Schedule consists of amounts owing to you at balance date.

[illegible]

Schedule Of Accounts Payable (Sundry Creditors)

M1

Business Name:

This Schedule consists of amounts owing by you at balance date (e.g., accounts paid on 20th of the month following balance date).

[illegible]