

## FINANCIAL STATEMENTS QUESTIONNAIRE - 2026

<b>Name:</b>	
<b>Phone:</b>	
<b>Mobile:</b>	
<b>Email:</b>	
<b>Address:</b>	
<b>Nature of business:</b>	

### AUTHORISATION

I instruct Smart Tax Solutions Limited to prepare the financial statements and tax returns for the year 2026. I undertake to provide all the information necessary for this engagement and accept full responsibility for the accuracy and completeness of that information. I acknowledge that no audit or review engagement will be performed, and accordingly, no assurance will be expressed on the financial statements or tax returns.

I hereby confirm that all income, including cash receipts, has been deposited into the designated bank account for the preparation of our financial statements and income tax returns.

I authorise Smart Tax Solutions Limited to obtain any additional information required for the preparation of my tax return from my solicitors, banks, government agencies, and financial institutions.

I authorise Smart Tax Solutions to approve and file my tax returns on my behalf. I acknowledge that Smart Tax Solutions may receive discounts or incentives from accounting software providers, which may not necessarily be passed on to us.

***\*Please type your full name beside "Signature" and enter the date. Your typed name will serve as your electronic signature and confirmation of the information provided.***

Signature:

Signature:

Date:

Date:

## INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you

### 1. Accounting Software

Are you using accounting software?  Yes  No

If Yes, please provide details below:

Name of Software	Version

**If you use an accounting package, please also provide:**

Complete backup at the end of the financial year  Yes  No

Reconciled Accounts Receivable and Accounts Payable at year end  Yes  No

Balance Sheet and Profit & Loss Statement for the year  Yes  No

Bank reconciliation and final bank statements for all bank accounts  Yes  No

Do not commence a new financial year in your accounting system until all year-end alignment adjustments have been processed. For guidance, please contact our office.

### 2. Credit Card Statements

Credit card statements?  Yes  No

If you paid any business expenditure by credit card, please provide the statements. Highlight the business expenses clearly.

### 3. Loan Statements

Loan statements?

Yes  No

Supply copies of transaction statements for loans for the financial year.

### 4. Fringe Benefit Tax (FBT) Returns

Fringe Benefit Tax (FBT) Returns?

Yes  No

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

### 5. Goods & Services Tax (GST) Returns

Goods & Services Tax (GST) Returns?

Yes  No

Supplies copies of GST work papers for the year if you file the returns.

\*not required if we do your GST

### 6. Interest and Dividend Certificates

Interest and Dividend Certificates?

Yes  No

Supply copies of certificates for interest & dividends received during the year.

### 7. Cash on Hand at Balance Date

Do you have any cash on hand at balance date?  Yes  No

If Yes, please provide details below:

Type	Amount (\$)	Date Banked
Cash on Hand		
Petty Cash		
Till / Cash Floats		

(Please include any cash sales made before balance date that were banked after balance date.)

I confirm that, except for the cash listed above, all cash sales were deposited into the bank account.  Yes  No

### 8. Stock on Hand

Do you have stock on hand at balance date?  Yes  No

If Yes, please complete the following details:

Value of stock at balance date (including GST): \$.....

Valuation method used (please select one): Choose an item.

Was the stock physically counted at balance date?  Yes  No

(Stock should be physically counted at balance date, and adequate records must be kept to support the valuation.)

Is any stock subject to retention of title clauses?  Yes  No

If Yes, please provide details:

If you estimate your stock to be less than \$10,000 (including GST) at balance date, and your annual turnover does not exceed \$1.3 million, you may choose not to perform a physical stock take, in these cases, we will assume your closing stock equals your opening stock.

Would you like to use this option?  **Yes**  **No**

### 9. Work in Progress

Do you have any work in progress (WIP) at balance date?  **Yes**  **No**

If **Yes**, please provide the total value of work in progress  
(including GST): \$; .....

(Include material costs, labour costs, and overheads that have been paid for or are included in your accounts payable schedule.)

### 10. Payments Received in Advance / Deposits

Have you received any payments in advance or deposits at balance date?  **Yes**  **No**

If **Yes**, please provide details, including GST: \$ .....

### 11. Transactions Not Through the Business Account

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

If **No**, please list any amounts not banked and explain how they were spent:

Description / How Spent	Amount (\$)

### 12. Investments - Shares & Deposits

**Shares:** Did the business buy or sell any shares during the year?  Yes  No

If Yes, please provide:

- Details of all share purchases and sales (including date, number of shares, and price).
- Dividend notices for any dividends received during the year.

**Deposits:** Does the business hold any term deposits or similar investments?  Yes  No

If Yes, please provide:

- Year-end statements for all deposits held at balance date.
- Certificates showing gross interest received and RWT deducted

**Portfolio Investment Entities:** Did the business have any PIE investments during the year?  Yes  No

If **Yes**, please provide details and copies of all PIE distribution summaries.

**Portfolio Summary Reports:** Did you receive an investment summary or portfolio report?  Yes  No

If **Yes**, please provide a copy of the report received from your investment manager or adviser.

### 13. Overseas Investments

Did the business have any overseas equity investments during the year?

Yes  No

If Yes, please provide details:

Did the business hold any bank accounts denominated in foreign currency or other offshore investments?

Yes  No

If Yes, please provide details

### 14. Trusts

Is this checklist being completed for a Trust?

Yes  No

If Yes, please complete the following:

**Changes in Trustees:** Have there been any changes in Trustees during the year?

If yes, please provide details:

**Trust Deed / Structure Changes:** Have there been any variations to the Trust Deed, resettlements, or other major changes to Trust arrangements during the year?

Yes     No

If yes, please provide details:

**Gifts Received:** Have any gifts been received by the Trust during the year?

Yes     No

If yes, please provide details:

**Asset or Investment Transfers:** Have any assets or investments been transferred from the settlors during the year?

Yes     No

If yes, please provide details:

### 15. Private Use

**Value of Goods Taken for Private Use**

Enter the value of goods taken for private use at **cost price (including GST)**: \$.....

## 16. Assets Purchased or Sold – see point 22

Have any fixed assets been **purchased or sold during the year ended 31 March 2026** (e.g. vehicles, plant, or properties)?

**Yes**     **No**

If **Yes**, please complete the details at Point 22 and attach all relevant supporting documents where applicable, including:

- Sale and Purchase Agreements
- Solicitors' Settlement Statements
- Finance or Hire Purchase Agreements
- Lease Agreements
- Trade-in Details
- Details of Lost, Stolen, or Scrapped Items
- Copies of Tax Invoices for Items over \$5,000

## 17. Legal and Loan Documents

Do you have any legal or loan documents relevant to the year?     **Yes**     **No**

If **Yes**, please provide copies of the following where applicable:

Legal invoices     **Yes**     **No**

Sale and Purchase Agreements for Property or Business Transactions     **Yes**     **No**

Solicitors' Settlement Statements for Property Transactions     **Yes**     **No**

Valuations for Business Property Acquired     **Yes**     **No**

Gifting Documents for Gifts Made During the Year     **Yes**     **No**

### 18. Expenses paid in Cash or from Personal Funds

Have any business expenses been paid in cash or from personal funds during the year?

Yes  No

If Yes, please provide a detailed list of these expenses, including dates, nature of expenses, and amounts (including GST):

Date	Description / Nature of Expense	Amount (incl. GST)

### 19. Motor Vehicles and Home Office Expenses

#### a) Motor Vehicles: Business Use

The proportion of motor vehicle business use as established by your vehicle logbook is:

Vehicle Description	
Business km	
Total km	
% Business Use	

Notes:

- A detailed and accurate log book must be completed for a 3-month period every 3 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 (FBT) for:

**b) Home Office Expenses**

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

Business Area (m <sup>2</sup> )	
Total Area (m <sup>2</sup> )	
Insurance	
Interest (Mortgage)	
Power	
Rates	
Repairs & Maintenance	
Other	
<b>Total \$:</b>	

**20. Business Changes or Major Transactions**

Has the nature of your business changed during the last Financial year, or have there been any major transactions (e.g. purchase or sale of property, or other significant investments)?

**Yes**     **No**

If Yes, please provide details:

## 21. Contingent Liabilities & Capital Commitments

**Contingent Liabilities:** Are there any matters uncertain at balance date which may result in future costs or gains?

Yes  No

If Yes, please provide details:

**Capital Commitments:** Are there any commitments for capital expenditure at balance date?

Yes  No

If Yes, please provide details:

**Capital Commitments:** Are there any commitments for capital expenditure at balance date?

Yes  No

If Yes, please provide details:

**Operating Lease Commitments:** Are there any non-cancellable operating lease commitments at balance date?

Yes  No

If Yes, please provide details:

**22. Please Fixed Assets Bought or Sold (during The Year Ended 31 March 2026)**

If you purchased new assets during the year:

Description of Asset	Purchase Price (incl. GST)	Date of Purchase	Brand New / Second-hand

\*Please supply copies of all relevant sale and purchase agreements, solicitors' settlement statements, and finance agreements, as applicable.

If you sold any assets during the year:

Description of Asset	Date of Sale	Sale Price (incl. GST)

\* Please also list any assets from last year's depreciation schedule that are no longer in use.

## PERSONAL - RENTAL QUESTIONNAIRE - 2026

<b>Name:</b>	
<b>Phone:</b>	
<b>Mobile:</b>	
<b>Email:</b>	
<b>Address:</b>	

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*\*Please type your full name beside "Signature" and enter the date. Your typed name will serve as your electronic signature and confirmation of the information provided.*

Signature:

Signature:

Date:

Date:

## PERSONAL INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you (To tick the box, double click the checkbox and select “Checked”).

### 1. NZ Investment Income

Have you received any NZ investment income during the year?

Yes  No

**Shares:** Did you buy or sell any shares during the year?

Yes  No

If Yes, please provide details:

**NZ Portfolio Investment Entities (PIEs):** Did you invest in any NZ Portfolio Investment Entities (PIEs) during the year?

Yes  No

If Yes, please provide details and copies of distribution summaries for the year:

**Financial Arrangements:** Did you purchase or sell any financial arrangements (e.g. corporate bonds, capital notes, government or local body stock, futures, commercial bills, etc.) during the year?

Yes  No

If Yes, please provide details:

## 2. Overseas income

Have you received any **overseas income** during the year?

Yes  No

**Overseas Investments:** Did you have any **overseas investments** during the year?

Yes  No

If Yes, please provide details:

**Foreign Entities or Policies:** Did you hold any rights, interests, or shares in a foreign company, unit trust, superannuation scheme, or life policy at any time during the year?

Yes  No

If Yes, please provide details:

**Foreign Bank Accounts or Other Offshore Investments:** Did you have any bank accounts denominated in a foreign currency or any other offshore investments?

Yes  No

If Yes, please provide details:

### 3. Rental Income

Have you received any **rental or lease income** from property during the year?

Yes  No

If Yes, please complete the Rental section below (or attach supporting rental statements and documentation).

### 4. Business Income

Have you received any **income from a business** you operate in your own name during the year?

Yes  No

If Yes, please complete the Business Questionnaire (Financial Statements Questionnaire).

### 5. Company, Trust, Estate, or Other Income

Have you received any income from a company, trust, estate, or other sources during the year?

Yes  No

If Yes, please attach full details of any other income you received, such as:

- Business, partnership, trust, or estate income
- Company shareholder or employee salary
- Overseas income
- Pensions or income protection insurance
- Royalties
- Income from share or property dealing
- Taxable Māori authority distributions

## 6. Look-through Company Losses (LTC)

Do you have any **Look-through Company (LTC) losses** to report for the year?

Yes  No

If Yes, please provide details:

## 7. Expenses

Have you incurred any **expenses related to earning income** during the year?

Yes  No

If Yes, please attach full details of all expenses, including but not limited to:

- Income protection insurance
- ACC levies
- Interest on loans borrowed for investment
- Other expenses related to earning income

## 8. Donations Tax Credit & Childcare

Would you like us to complete **Donations Tax Credit** or **Childcare** claims for you?

Yes  No

If Yes, please provide all relevant receipts.

**Payroll Giving:** Did you make any donations via  
**Payroll Giving** during the year?

**Yes**     **No**

If Yes, please provide details:

### **9. Loan**

Did you borrow any funds to invest during the year?

**Yes**     **No**

If Yes, please provide details:

## RENTAL INFORMATION REQUIRED

Please complete this questionnaire carefully. The provision of complete information will assist us in doing your work more efficiently. Please only tick the boxes in each section if they are applicable to you.

### 1. Property Details

**Rental Properties:** Please list the address of any properties you rented during the year. If a property was not rented for the full 12 months, please provide details of why it was vacant.

Address	Notes (e.g., vacancy details)

Occupancy by Family Members: Did you or any members of your family rent or occupy a rental property during the year?

Yes     No

### 2. Sold/Bought Property Details

Did you **buy or sell a property or chattel** during the year?

Yes     No

If Yes, please provide the following:

- Solicitors' Settlement Statement
- Loan details for property purchased
- A copy of the latest property valuation
- A list of chattels purchased or sold during the year, including cost or sale prices

If additions or improvements were made to a rental property during the year, please provide details:

Description of Work	Cost (\$)	Date Completed

### 3. Rental Income and Expenditure

Do you have **rental income or expenditure** for the year?  **Yes**  **No**

If Yes, please provide the following documents (if applicable):

- Bank statements clearly showing all transactions relating to the rental property
- Loan statements for any mortgages or property loans associated with the rental property
- Property management company statements covering the financial year, detailing rental income and expenses

### 4. Registered for GST

Are you **registered for GST**?  **Yes**  **No**

If Yes, please provide your working for GST Returns filed during the year.  
Note: The supply of residential accommodation is exempt from GST.

**5. Notes**

Please provide any additional **information or notes** relevant to your year-end review: