

ANNUAL BUSINESS QUESTIONNAIRE 2026

Required Fields

NAME OF ENTITY

BALANCE DATE

CONTACT PERSON

EMAIL

PHONE NUMBER

TERMS OF ENGAGEMENT

By completing this questionnaire, you agree that:

- The Client accepts full responsibility for the accuracy and completeness of all information supplied.
- DGS Accounting Limited will not audit or review the Client's affairs in order to substantiate the accuracy of the information, so are unable to provide assurance on Financial Statements and Income Tax Returns created.
- DGS Accounting Limited cannot be relied on to detect errors and fraud.
- Financial Statements and Income Tax Returns are created for the Client's purposes only.
- DGS Accounting Limited is not liable for losses, claims or demands from a third party.
- The Client authorises DGS Accounting Limited to approach third parties and the Inland Revenue Department, to obtain restricted information to be able to prepared Financial Statements and Income Tax Returns.

COPIES OF FINANCIAL STATEMENTS

You will receive a copy of your Financial Statements, by email, once finalised.

BANK ACCOUNT

If you end up in a refund situation, which Bank Account would you like it loaded into?

Bank

Account Name

Number of Account

- Please **save and complete a copy of this form** for each of your business entities.
- You can either print the completed form(s) and return with your supporting documentation to DGS Accounting at 4 Tavern Drive, Greta Valley, 7387.
- Or return the completed form(s) by email to office@dgsaccounting.co.nz along with electronic documentation.
- Please provide documentation for any question you have answered with YES

Thank you. Your time and effort in completing this questionnaire is much appreciated.

A well-ordered submission of all information will enable us to complete your financial statements and tax returns in the most efficient and cost effective manner.

1: ITEMS FOR DISCUSSION AT YOUR INTERVIEW:

E.g. Succession Plan; Current Ownership; Your Wills (up to date & relevant); Insurance Cover adequacy

2: HAVE THERE BEEN ANY OF THE FOLLOWING CHANGES TO YOUR BUSINESS DURING

Yes No/NA

THE YEAR? If **YES** to any of these points, please provide documentation or discuss with us.

- Structural Changes *i.e. Shareholding, Directorship, Trustees and Partners*
- Has the nature of your business changed in any way during the past 12 months?
- Was there any gifting made during the last 12 months of either cash or debt?
- Have there been any significant events since balance date which will affect next year's Accounts?
- If a company, are there any contingent liabilities *e.g. guarantees* – these have to be recorded in the 'Notes to the Accounts'.

3: RECEIVING YOUR DOCUMENTATION

For Annual Report preparation, please provide copies of the following:

GST Returns and Workings	Deposit books
Bank Statements for all accounts	Paid Accounts
Loan Statements	Sales Invoice Book
Hire Purchase Agreements	Sales advices/Credit notes
Statements from Dairy Company, Farmlands, Horticulture and Stock & Station Agents	

- Please check these records are for the full year **plus one month past balance date**

4: ACCOUNTING SOFTWARE

Yes No/NA

Do you prepare your own cash book using accounting software?

If **YES**, please print and send the following reports:

- Analysis by Code/Ledger Printout/Accountants Report/Trial Balance with extended codes

If **N/A** or we input your data throughout the year, please go straight to **Question 5**

- ****Note for Farm Focus users** – please ensure **office@dgsaccounting.co.nz** is an "Organisation Admin" User, to allow us easier access to your information.
****Note for Xero users** – please ensure **james@dgsaccounting.co.nz** has "Advisor" and "Manage Users" access, to allow us easier access to your information.

5: ACCOUNTS PAYABLE (CREDITORS) / ACCOUNTS RECEIVABLE (DEBTORS)

Did you have any expenses incurred before balance date but paid after balance date and/ or any work completed and invoiced before balance date but proceeds not received until after balance date?

- If **YES**, please provide a copy of bank statements for the following month after balance date with accounts payable / accounts receivable highlighted, or
- Print out a list from the Accounting Software you are using.

6: STOCK ON HAND (AT BALANCE DATE) Did you have any Stock on Hand at Balance Date?

- If **YES**, please provide a copy of your stocktake, showing of volume and estimated value of stock on hand at balance date.
 - 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 \$5,000 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 advise if you select this option.

7: MIXED USE ASSETS

Do you have any mixed use assets used for both business and privately?(E.g. Car, Bach, Boat, Helicopter)

- If **YES**, please provide details:

8: INVESTMENTS / FOREIGN INVESTMENT FUND REQUIREMENTS Do you have any investments? If **YES**, please provide the following records:

- A copy of your end of year tax and investments reports provided by your Investment Advisor
- A copy of all other NZ RWT certificates and interest statements
- A copy of all other NZ dividend statements
- A copy of all other PIE annual tax statements

9: LAND/BUILDING SALES AND PURCHASES

Have you sold or purchased and land / buildings during the year?

- If **YES**, please supply all legal statements and invoices, including settlement statements.
 - For property purchased or sold, please supply details of values for buildings/development/other items included in the sale or purchase.
- Please advise the value of any legal fees paid during the year.

10: RATING VALUATION

Have you had a new Rating Valuation since last year?

- If **YES**, please provide a copy of the Valuation schedule.

11: HOME OFFICE

Is part of your home set aside principally for use as an office/workshop/storage area?

- If **YES**, please provide the following details:

Business Area	M ²	Interest (House Mortgage):	\$
Total Area	M ²	Rates	\$
Power	\$	Repairs & Maintenance	\$
Insurance (Building & Contents)	\$	Other	\$
		Total	\$

12: ASSETS PURCHASED OR LEASED DURING THE YEAR

Have you purchased or leased any new assets during the year?

- If **YES**, provide copy of the invoice for any assets over \$1000 or a detailed list including date purchased and purchase price (GST inclusive).
- Please note value of any trade-in assets below in question 14.
- Please enclose Hire Purchase or Lease Agreements. Also applies to purchases from related parties and family members.

13: ASSETS SOLD / WRITTEN OFF DURING THE YEAR

Have you sold or written off any assets during the year? *Please check the Asset Schedule in last year's Accounts and note items sold/written off*

- If **YES**, please provide a detailed list of any assets sold or disposed of during the year including trade-ins or insurance pay-outs. Also applies to sales to related parties and family members.
- Note: Items must be scrapped in order to be written off.

14: TERM LOANS/HIRE PURCHASE CONTRACTS

Have you entered into any Term Loans / Hire Purchase Contracts since last year?

- If **YES**, please supply documentation showing the balances of all term loans (including swaps) at balance date with the current interest rate and term of the loan(s).
- If you have refinanced or entered into Hire Purchase contracts during the year, **please supply all documentation.**

15: CASH INCOME DURING THE YEAR NOT BANKED

Were all takings banked into your business bank accounts?

- If **NO**, please provide details of where banked, amount and description of goods sold.

16: NON-BUSINESS INCOME

Have you received any other non-business income?

- If **YES**, please supply details and statements.

17: CLAIM FOR OTHER DEDUCTIBLE EXPENSES

Were any expenses paid in cash from a personal account?

- If **YES**, please supply details and sales receipts.

18: ACC

ACC have a compensation product called **CoverPlus Extra (CPX)**. This enables you to nominate the level of cover you require. Premiums on CPX are higher but there can be benefits from its use.

- Are you currently using CoverPlus Extra?
- If you are not using CoverPlus Extra, would you like to discuss this at your interview?
- If you would like to discuss CoverPlus Extra, please provide your ACC invoices from last year.
- Partnerships – are both partners active in the business?

19: INSURANCES

Yes No/NA

Please provide the Annual Premium invoices together with detailed breakdown page of annual premium.

- **Business Insurance:** Please enclose the business annual premium invoices together with detail breakdown page of annual premium.
- **Personal Accident Insurance** Does this provide income replacement/protection?

20: WAGES

Holiday Pay

Are there any Holiday Pay and/or Bonus Salaries owing to employees at balance date?

Employee Name	Total Amount Owed	Amount Paid or Leave Taken Within 63 Days
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21: ARE YOU PROVIDING BENEFITS TO EMPLOYEES? (INCLUDES SHAREHOLDER EMPLOYEES)

For example: cars, low interest loans, electricity and telephone

- To employees
- To employee shareholders
- If **YES**, are you filing FBT Returns? Please include copies of the Returns.
- If **NO**, please discuss with us.

22: MOTOR CAR

Car Make / Model	What is the Business %?	Have you kept a Log Book?
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Has fuel used in your car been taken from the bulk supply?

- If **YES**, please supply as estimate of litres used Litres
- Estimated total kilometres travelled and fuel consumption per kilometre KM

Please ensure that car expenses (fuel, repairs and insurance) are able to be identified.

Is the vehicle you use for private running owned by a company?

23: MOTOR CAR FRINGE BENEFIT TAX (FBT)

Any vehicle owned by a company which is available for private use could be subject to FBT. The Inland Revenue Department are increasing their audit activity in this area, so if this situation applies to you and you do not file FBT Returns, it is essential that you discuss this with us.

- Does the company own a motor vehicle which is available for use by shareholders?
- If **YES**, is FBT paid?
- If FBT is paid, has a GST adjustment been made on the value of the fringe benefit?

24: PRIVATE VEHICLE USED IN BUSINESS

Did you use a Private Vehicle for farm/business purposes?

- If **YES**, which vehicle was used?
- Please advise the KM travelled for business . KM
- Did the business pay the running costs for the vehicle?

25: DONATION TAX CREDITS

Have you made any church, charity and school donations?

- If **YES**, please supply all donation receipts

26: STUDENT ALLOWANCES

Are any of your children attending, or about to attend, University/Polytechnic/Teachers College etc.?

- If **YES**, please discuss with us.

27: STUDENT LOANS

Do you, or anyone in your family who we do Tax Returns for, have a Student Loan?

- If **YES**, and you require our assistance, please advise us at your interview.

28: WORKING FOR FAMILIES (formerly Family Assistance):

Do you have children aged under 18 and financially dependent?

Or 18 years and attending either secondary school or tertiary education?

- If **YES**, please complete the Section 29 'Working For Families':

NOTES OR ADDITIONAL INFORMATION

29: WORKING FOR FAMILIES (formerly Family Assistance):

There are a number of parts to Working for Families. In order to make sure you receive full entitlements, we need to know the following information:

1. Family Details:

Please show names and birth dates of all children under the age of 18 who are not in full employment, or receiving benefits or receiving Student Allowances, or alternatively are 18 and still at school or a tertiary institution.

Please supply a Birth Certificate for any children born during the year or for whom you have not previously claimed Working for Families. If your child left school during the year, please advise the date of leaving school.

Name of Child	Date of Birth	IRD Number	Date Left School ***
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*** If left school, please note details of what child is doing now. E.g. Polytechnic, as you may still be entitled to Working for Families.

2. Adjustments to your Family Income for Working for Families Tax Credits

We need details from you if you receive income from any of the following sources:

- Details of any Trusts you have settled or benefit from, that we do not administer.
- Passive income received by any of your children (i.e. rent, royalties, beneficiary income, PIE income).
- Details of any fringe benefits you receive.
- Details of any other payments you receive and use for day to day living expenses, including school fees paid for by other parties.

3. Best Start Tax Credit

You may be entitled to a 'Best Start Tax Credit' if you have had a new child. If so, you need to have an IRD number for that child. To apply for an IRD number, please print off an IR 595 from the IRD website which explains how to do the application.

Yes **No/NA**

- Have you had a baby during the year?
- If **YES**, please ensure the child is listed above.
- If **YES**, have you claimed the Best Start Tax Credit already or received Paid Parental Leave?

4. Working for Families money received during the year:

Did you receive Working for Families during the previous year?

- If **YES**, please advise how much you received: \$

5. Family Circumstances:

- Have you had a change in your marital status (this includes de facto) in the previous year?
- Has there been a change in shared custody arrangements?
- If **YES**, please outline any changes we should know about:

6. Child Support:

(This is money you pay/receive from an ex-partner. This information will affect your Working for Families.)

Did you pay Child Support to an ex-partner?

- If **YES**, how much did you pay? \$
- If **YES**, was it paid to the IRD?
- If **NO**, was it a private arrangement?

Did you receive Child Support from an ex-partner?

- If **YES**, how much did you receive? \$
- If **YES**, was it paid to the IRD?
- If **NO**, was it a private arrangement?

7. In Work Payment:

You may be entitled to an In Work Payment depending on the weekly hours of work per individual/family and source of income.

- In a single parent family, you need to work 20 hours or more per week.
- In a two-parent family, your combined hours of work need to total 30 hours or more per week.
- Does your family meet these requirements?

If **YES** please provide number of hours worked for:

- Principal Child Carer, hours worked per week
- Partner, hours worked per week

If **NO**, please discuss with us

8. Spouses Tax Return

- If your spouse files his/her own Return of Income, we need a copy of their Tax Return or details of total income.

NOTES OR ADDITIONAL INFORMATION