black & white® ACCOUNTING

2026 Business or Trust Checklist

Legal Name: _____	**Trading Name:** _____
Postal Address: _____ _____ _____ _____ **Preferred Phone:** _____ **Email:** _____ **Contact Person:** _____	**Year Ended: 31st March 2026** **Is there a specific date that you require your tax return completed by?** Yes ☐ No ☐ (Please note an additional fee may apply) **Date Required:** _____ **Reasons for Urgency** _____ _____ _____

1. **How do you plan to provide any records ie bank statements/loan statements?**
   - ☐ Hard copy to be dropped into office
   - ☐ Will email to accounting manager
   - ☐ Attached herewith
   - ☐ Hard copy saved in 'Files Inbox' section of Xero.

2. **Has the nature of your business changed in any way during the past 12 months? Or is there changes likely to happen in the next 12 months?**
   If yes, please provide us with some details.
   _____
   _____
   _____

3. **What Accounting Software do you use?**   _____
   Please ensure we have access to this, or a backup is provided, including passwords if applicable.
   There is no need to print reports as below if we have access to your software.

4. **If you do not use accounting software, but prepare a cashbook (computerised or manual) please provide us a copy of this. We also require bank statements for the full year.** Yes ☐ No ☐	5. **If you have filed GST returns please provide copies of these and the workings.** Yes ☐ No ☐ _If you use Xero, you do not need to provide anything._
6. **Please provide a copy of the <u>final</u> bank statement for the year for all business bank accounts, including credit cards.** Yes ☐ No ☐	7. **Did the business receive any interest, dividends or other income from <u>New Zealand</u> or <u>overseas</u>?** Yes ☐ No ☐ _If yes, please provide the RWT or dividend certificates, or overseas documents._

8. Did the business have any accounts receivable (amounts owing to the business) on the last day of the financial year? **Yes** ☐ **No** ☐ *Please provide a list/printout of accounts receivable at balance date, indicating whether amounts are GST inclusive or exclusive. To enable bad debts to be excluded from income, these must be written off prior to balance date.*	**9. Did the business have any accounts payable (amounts owed by the business) on the last day of the financial year?** **Yes** ☐ **No** ☐ *Please provide a <u>detailed</u> list/printout of accounts payable at balance date, indicating whether amounts are GST inclusive or exclusive. Remember to include full details of sundry amounts owing (e.g. wages & PAYE).*
10. Did the business have any inventories (stock) on hand at balance date? **Yes** ☐ **No** ☐ *Please provide stock take details, noting whether GST inclusive or exclusive.* Amount: $_____	**11. Did the business have any work in progress at balance date?** **Yes** ☐ **No** ☐ *Please provide work in progress details, noting whether GST inclusive or exclusive.* Amount: $_____
12. Did the business use petty cash? **Yes** ☐ **No** ☐ *If yes, please provide a summary and analysis of transactions.*	**13. Did the business have any cash on hand at balance date? (Includes till Floats/Petty Cash/Cash sales received but not banked until after balance date)** **Yes** ☐ **No** ☐ Amount: $_____
14. Did the business have any cash jobs or cash sales that were not banked and need to be declared? **Yes** ☐ **No** ☐ *If yes, please provide details. All cash jobs and cash sales must be included in your tax return.*	**15. Did the business receive any payments in advance? (Receipts before balance date for goods or services not provided until after balance date)** **Yes** ☐ **No** ☐ Amount banked: $_____

16. Did any of the business owners use part of their residence for business purposes?

Yes ☐ **No** ☐

Please complete below -

Total Phone & Internet paid   _____

Total Power Bills paid   _____

Total Contents Insurance paid   _____
  ☐ I rent the house – Total rent paid during the year   _____

  ☐ I own the house – Total Mortgage <u>Interest</u> paid during the year   _____

                    Total Rates paid during the year (incl regional)   _____

                    Total House (building) Insurance paid during the year _____

                    Total Repairs & Maintenance paid during the year _____

If your address has not changed and the measurements remain the same, we have these on file.
Would you like us to use the same measurements as per last year?   **Yes** ☐   **No** ☐

Total Building Area _____   Total office/storage/workshop used for business _____

17. Did the business purchase or sell any fixed assets during the year?

Yes ☐   No ☐

If yes, please provide copies of invoices, solicitor statements, borrowing details, as applicable.

18. Did the business enter into any new loans, hire purchases, or lease agreements?

Yes ☐   No ☐

If yes, please provide agreements.

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19. Did the business pay any loans, hire purchases or lease payments during the year?

Yes ☐   No ☐

If yes, please provide loan transaction statements showing the balance at year end and total interest paid during the year.

20. Did the business pay any insurance by instalments via a premium funder?

Yes ☐   No ☐

Please provide payment plan schedule from your insurance company detailing the interest content. i.e Monument Finance, Hunter Premium Funding

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21. Did the business or it's associates receive any rental income?

Yes ☐   No ☐

Please complete a rental checklist for each property.

If you have purchased or sold the rental property during the year please provide the solicitor's statements.

22. Did the business or it's associates provide short term accommodation services e.g. Air BnB?

Yes ☐   No ☐

Please complete a checklist for each property.

If you have purchased or sold the property during the year please provide the solicitor's statements.

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23. Were any of the business vehicles available for private use?

Yes ☐   No ☐

Please provide details.
Vehicle Description:

_____

Days Available _____   FBT Paid?   Yes/No

24. Did any of the business owners use their private vehicle for the business?

Yes ☐   No ☐

Please provide details of the business use as supported by your logbook.

Total Business Kilometres: _____

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25. Did any of the business owners pay any business expenses from personal funds which were not reimbursed or claimed by the business?

Yes ☐   No ☐

Please provide details including the type of expenses and the amounts paid.

26. Did any of the business owners take any goods or services (including stock) for own use?

Yes ☐   No ☐

Please provide details including the types of goods/services and the cost price including GST

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27. Did the business supply any goods or services (including stock) to any owners or employees for less than market value?

Yes ☐   No ☐

Please provide details including the types of goods/services, market value and supplied value.

28. Did you make any payments to non-residents?

Yes ☐   No ☐

If yes, please provide full details.
_____
_____

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29. Have any employees been working overseas for the business during the year or has the business had overseas employees working in New Zealand during the year?

Yes ☐   No ☐

If yes, please provide full details.
_____
_____

30. Are there any material events subsequent to balance date? Are there any contingent liabilities (a possible obligation arising from events before balance date)?

Yes ☐   No ☐

Please provide full details
_____
_____

Engagement & Privacy Act Authorisation

I instruct Black & White Accounting Limited, it's staff/contractors to prepare my financial statements and tax return for the year ended specified on page one. I undertake to supply all information necessary for this engagement and to be responsible for the accuracy and completeness of such information. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements or tax returns insofar as third parties are concerned.

I acknowledge that Black & White Accounting Limited will not be calculating any Working for Families entitlement, Child Support entitlement/liability or Student Loan repayment liability.

Authorisation to obtain information subject to the Privacy Act

I authorise Black & White Accounting Limited to communicate with the appropriate bankers, solicitors, finance companies and other persons or organisations to obtain such further information as is required to carry out the above engagement. This authorisation will stay in place until cancelled by either party in writing.

Authorisation for Inland Revenue Department

I give authority to Black & White Accounting Limited to act on my behalf for all tax types until further notice.

Authority is given to obtain information from Inland Revenue and other financial institutions to enable my tax returns to be completed. This includes obtaining information via online services available on Inland Revenue's website.

Authorisation for Accident Compensation Corporation

I authorise Black & White Accounting Limited to act as my agent for ACC levy purposes. This authorisation allows Black & White Accounting Limited to query and change information through ACC staff and through myACC for Business.

This authority will also allow Black & White Accounting Limited's main representative discretion to delegate access to ACC information to other members of Black & White Accounting Limited. Other delegated members of Black & White Accounting Limited will also be able to query and change information through ACC staff and through myACC for Business.

I understand that the financial statements (if required) are to be prepared for taxation purposes (to determine my tax liabilities) only.

Black & White Accounting is to represent me as my tax agent. All income tax returns will be signed by me, however you are authorised to sign on my behalf if necessary.

✔ The information that I have provided in this checklist is true and correct.

Your full name: _____

Position: _____

Your signature: _____ Date: _____ /_____ /_____