Business Questionnaire – 2026

Ensure this questionnaire is completed and included with your records.

Name	
Phone Number	
Email Address	

To: DRK Chartered Accountants Ltd

Terms of Engagement

I/We hereby instruct you DRK Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2026 Financial Year. I/We undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of up to 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

I/We authorise your organisation to use Microsoft Copilot and other DRK-approved artificial intelligence and productivity tools to assist with administrative, research, analysis, drafting and reporting tasks connected with our engagement. Any such use remains subject to our confidentiality, privacy, information-security and quality-control obligations. AI-assisted work is reviewed by appropriately qualified personnel, professional judgement is not delegated to the technology, and DRK remains responsible for the services and deliverables it provides to you.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

______________________________ __________________________

Clients Signature Date

Records Required	✓	Comment
Bank Statements, Cash books, etc		
Where an **online accounting system** is used (e.g. Xero / MYOB), please provide: ▪ Final bank statement for the year for all bank accounts Where a complete **computerised accounting system** is used (e.g. MYOB), please provide: ▪ A backup of software as at end of financial year (email or USB) along with version, user-name and password details ▪ General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation. ▪ Copy of bank reconciliation as at balance date for all bank accounts ▪ Final bank statement for the year for all bank accounts Where a **Cashbook (computerised / manual)** or **no system** is used, please provide: ▪ Cashbook (if one is kept) ▪ Copy of bank reconciliation as at balance date for all bank accounts ▪ Deposit butts (if used) ▪ Bank statements for the full year for all bank accounts **Note**: If no cashbook has been kept, please ensure the following: That bank statements include the exact nature of all deposits and withdrawals including all automatic payments, direct debits and eftpos transactions.	☐ ☐ ☐	
Loan Statements		
Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.	☐	
Employers – Wages paid to Employees		
Please send a month-by-month summary of gross wages and PAYE deductions as returned to the IRD.	☐	
Fringe Benefit Tax (FBT) Returns		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	☐	
Goods & Services Tax (GST) Returns (if you prepare your own GST returns)		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	☐	
Interest and Dividend Certificates		
Supply copies of certificates.	☐	
Accounts Receivable (Debtors)		
All accounts or amounts owing to you at balance date should be scheduled. **Exclude** any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	☐	Total at Balance Date: $ ____________________ **GST Included** ☐ **Excluded** ☐
Accounts Payable (Creditors)		
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for. Alternatively highlight in cash book those items in the month following your balance date, which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.	☐	Total at Balance Date: $ ____________________ **GST Included** ☐ **Excluded** ☐

Cash on Hand		
*Cash on Hand $____________ Date banked __/__/__ Petty Cash $____________ Till Floats/Cash Floats $____________ *(Include cash sales prior to balance date but not banked until after balance date)	☐ ☐ ☐	
Stock on Hand		
Stock 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 $10,000 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 indicate if you would like to use this option. (Please note that if your annual turnover is more than $1.3million, you are not able to use this option). **Work in Progress** Include material costs, labour costs and overhead costs. Briefly, how was this calculated? ______________________________________ ____ **Prepayments Made** Balance of any payments made before balance date for goods or services not received or used by balance date.	☐ ☐ ☐ ☐	Valued at lower of: ▪ cost ☐ ▪ net realisable value ☐ ▪ market value ☐ $_______________ GST Included ☐ Excluded ☐ $_______________ GST Included ☐ Excluded ☐ $_______________ GST Included ☐ Excluded ☐
Capital Expenditure		
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025). 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	☐ ☐ ☐ ☐ ☐ ☐ ☐	
Transactions Not Through the Business		
Were all sales banked into your business trading bank account? Yes ☐ No ☐ If No, list amounts not banked and when they were lodged: ____ ____ ____		Personal $_____________ Business $_____________ Other bank accounts $_____________
Legal and Loan Documents		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans. Please include a copy of your latest Rateable Valuation for any properties you own.	☐	
Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for: ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements	☐ ☐ ☐	

Private Use		
Value of goods taken for private use at their **cost** price.	☐	$______________ **GST Included** ☐ **Excluded** ☐
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.	☐	
Residential Land Withholding Tax		
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.	☐	
Residential property sales		
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased? If it was purchased with 10 years of the sale date, • what was the original purchase price • and the sale price?	☐	 ______________________ $ ______________________ ______________________
Research and Development		
If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure	☐	

Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

Vehicle Description: ______________________________

Business	______	km
Total	______	km
Percentage Business	______	%
Odometer reading at balance date	______	km

Vehicle Description: ______________________________

Business	______	km
Total	______	km
Percentage Business	______	%
Odometer reading at balance date	______	km

Please note that a detailed and accurate log book must be completed for a three month period every three 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 for:

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Cryptoassets		
Have you received or traded in cryptoassets during the income year? If so, please provide the following information: • The type of cryptoasset • For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD • Total units of each cryptoasset held at the beginning and end of the year • Exchange records and bank statements • Wallet addresses	☐	

Home Office Expenses

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

Address for Home Office ____

Home Office area: - no change to area per previous year ☐

<u>If area changed from previous year</u>

Area used for Business: __________ m²

Total Area of House & Workshop: __________ m²

<u>Actual Cost Method</u>		<u>OR IRD Square Metre Rate Method</u> (see below note)*	
Power	$____________		
Insurance (Building & Contents)	$____________		
Interest (House Mortgage)	$____________	Interest (House Mortgage)	$____________
Rates (including regional council rates)	$____________	Rates (including regional council rates)	$____________
Rent	$____________	Rent	$____________
Repairs & Maintenance	$____________		
Telephone rental	$____________		
Other	$____________		
Total	**$____________**		

**Would you like to use the IRD rate? Currently it is $42.75 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

Mixed Use Assets

Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?

Yes ☐ No ☐

If yes, provide details of property:____

____

Was the property empty for 62 days in the income year? Yes ☐ No ☐

If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Holiday Home – Information Required

The number of days the property was empty during the income year __________

The number of days the property was rented in total during the income year __________

The number of days the property was available to be rented during the income year __________

The number of days the asset was used by family or associated persons* during the income year
OR where income from any person received was less than 80% of market rate __________

* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: ____________________________________

Relationship to owner (if any): ____________________________________

Amount of rent they paid: $_________________

Dates rented (From: To) ____

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants $_________________

Cost of repairing damages caused by tenants $_________________

Number of days spent in the property while repairing damages caused by tenants __________________

Mortgage interest $_________________

Rates $_________________

Insurance $_________________

Repairs/maintenance for general wear and tear $_________________

Other (please give details) :

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Other Details Required **(if applicable)**	
	☐ ☐ ☐

• Details of dividends, interest income, partnership income, portfolio investment income, overseas income or any other sundry income received during the period (attached documentation if available including RWT and dividend certificates)
• Donation receipts for all charitable donations made during the year
• Income replacement insurance policy – provide details of premiums and any claims
• For Trusts:
  ○ Any gifting to a Trust carried out this financial year?
  ○ Any change in Trustees?	

Schedule 1 – Accounts Receivable (Debtors)
Amounts owing to you at [Balance Date]

Client Name	[Client Name]

Name of Debtor	Description of Sale	Code	Total Incl GST

Totals	

Schedule 2 – Accounts Payable (Creditors)
Amounts owing by you at [Balance Date]

Client Name	[Client Name]

Name of Creditor	**Description of Goods**	**Code**	**Total Incl GST**

Totals	