

Financial Statements Questionnaire – 2026

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Email:	

To: Oldershaw & Co Limited

Authority to Act – INLAND REVENUE, ACC & THIRD-PARTY

I authorise Oldershaw & Co Limited, staff, and contractors (if applicable) to:

1. Inland Revenue

- A. Receive all Inland Revenue correspondence for the tax types for which tax returns are prepared by Oldershaw & Co Limited, using their postal or email address.
- B. Obtain information through all Inland Revenue media and communication channels including phone or fax or online, to request to receive, correspondence related to all tax types and all future tax types (except child support), to modify tax details, to prepare, submit and sign tax returns on my behalf.
- C. IRD refunds may, if required, be received on my behalf in to Oldershaw & Co Limited Trust Account. After reconciliation, including the deduction of any outstanding debts, the Trust will distribute any remaining refund to the individuals or entities listed below.

- 2. **Third Party Suppliers** - Access and utilise selected services and products from third parties that facilitate their ability to provide their services e.g. cloud-based software like Xero, their email and collaboration platforms like Microsoft and batch mail house services.
- 3. **Third Party Contacts** – obtain information from people and organisations as required e.g. banking and financial institutions, solicitors, insurance companies.
- 4. **ACC** - Query and change information on my ACC levy account(s) via ACC staff, and through MyACC Business.

I understand and accept that:

- 1. This written authority consents to Oldershaw & Co Limited adding myself or the entity, I represent listed below to their Tax Agency Client List which entitles this Tax Agency to have full access to all information held by Inland Revenue.
- 2. It permits Oldershaw & Co Limited to transfer any tax credits held on behalf of the customer between the customers tax type accounts.
- 3. My personal information will not be used by any third-party providers for any other purpose than to facilitate the work/services they provide to us.
- 4. Where AML documentation is requested and I have not been able to provide verified copies of my identity prior to engagement, I give permission for our details to be verified independently.
- 5. This authority is valid indefinitely until it is cancelled by Oldershaw & Co Limited or by myself, as requested by either party at their discretion.

Name	IRD Number	Signature	Date

Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

* Please advise if you have concerns on your address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: <hr/> <hr/> <hr/> <hr/> <hr/>	

Foreign Income	
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>
Accounts Receivable (Debtors) – see attached Schedule 1	
All accounts or amounts owing to you at balance date should be scheduled. Exclude bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.	<input type="checkbox"/> Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Accounts Payable (Creditors) – see attached Schedule 2	
All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.	<input type="checkbox"/> Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Cash on Hand	
*Cash on Hand \$ _____ Date banked _/ _/ _	<input type="checkbox"/>
Petty Cash \$ _____	<input type="checkbox"/>
Till Floats/Cash Floats \$ _____	<input type="checkbox"/>
*Incl cash sales prior to balance date but not banked until after balance date	
Stock on Hand	
<p>Stock Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.</p> <p>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.</p> <p>Work in Progress Include material costs, labour costs and overhead costs. Briefly, how was this calculated? _____ _____</p> <p>Prepayments Made Balance of any payments made before balance date for goods or services not received or used by balance date.</p> <p>Income in Advance Balance of any receipts received before balance date for goods or services not provided by balance date.</p>	<input type="checkbox"/> Valued at lower of: <ul style="list-style-type: none"> ▪ cost <input type="checkbox"/> ▪ net realisable value <input type="checkbox"/> ▪ market value <input type="checkbox"/> <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> <input type="checkbox"/> \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Capital Expenditure	
<p>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:</p> <ul style="list-style-type: none"> ▪ Hire purchase or loan agreements ▪ Lost, stolen or scrapped items ▪ Lease agreements ▪ Insurance pay out ▪ All legal statements and agreements ▪ Copy of Tax Invoices ▪ Trade-in details <p>A copy of last year's Asset and Depreciation Schedule is attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.</p>	<input type="checkbox"/>

Transactions Not Through the Business		
<p>Were all sales banked into your business trading bank account? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If No, list amounts not banked and when they were lodged:</p> <p>_____</p> <p>_____</p> <p>_____</p>		<p>Personal <input type="checkbox"/> \$ _____</p> <p>Business <input type="checkbox"/> \$ _____</p> <p>Other <input type="checkbox"/> \$ _____</p>
Other Taxable or Non-Taxable Income		
<p>Did you receive income from any other sources either taxable or non-taxable? <input type="checkbox"/></p> <p>If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).</p>	<input type="checkbox"/>	
Legal and Loan Documents		
<p>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.</p>	<input type="checkbox"/>	
Business Expenses		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees 	<input type="checkbox"/> <input type="checkbox"/>	
Private Use		
<p>Value of goods taken for private use at their cost price.</p>	<input type="checkbox"/>	<p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Expenses paid in Cash or from Personal Funds		
<p>Please provide a list if applicable.</p>	<input type="checkbox"/>	
Residential Land Withholding Tax		
<p>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.</p>	<input type="checkbox"/>	
Residential Property Sales		
<p>Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?</p> <p>If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:</p> <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? 	<input type="checkbox"/>	<p>_____</p> <p>\$ _____</p> <p>_____</p> <p>_____</p>

Research and Development

Have you spent an amount 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 _____ %

Vehicle Description: _____

Business _____ km
 Total _____ km
 Percentage Business _____ %

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:

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:

Address for Home Office

Home Office area: - no change as per previous year

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

Power \$ _____
 Insurance (Building & Contents) \$ _____
 Interest (House Mortgage) \$ _____
 Rates (including regional council rates) \$ _____
 Rent \$ _____
 Repairs & Maintenance \$ _____
 Telephone rental \$ _____
 Other \$ _____
Total \$ _____

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage) \$ _____
 Rates (including regional council rates) \$ _____
 Rent \$ _____

**Would you like to use the IRD rate? Visit the IRD website for the current rate. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

Mixed Use Holiday Home

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
Details of property _____

Was the property empty for 62 days or more 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 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) _____

Mixed Use Boat or Plane

Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income? Yes No

If Yes, provide details:

Description: _____

Market value: \$ _____

Was the asset unused for 62 days or more in the income year? Yes No
 If yes, please complete the following section so we can determine the amount of allowable deductions.

Mixed Use Boat or Plane – Information Required

The number of days the asset was **unused** 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

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: _____

Income received: \$ _____

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

Cost of advertising for hireage \$ _____

Cost of repairing damages caused by hireage \$ _____

Operating costs / supplies \$ _____

Insurance \$ _____

Repairs/maintenance for general wear and tear \$ _____

Other (please give details) _____

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

***Thank you for completing this questionnaire
Don't forget to sign it***

