

# 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

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:	

Records Required	✓	Comment
<b>Employer – Wages paid to Employees</b>		
Please send a month by month summary of gross wages, termination and incentive payments and PAYE deductions as returned to the IRD <b>OR</b> Send a copy of your Employer Monthly Deduction Schedules (IR 348). Supply details of any allowance made for employees boarding / renting a house on the property.	<input type="checkbox"/>   <input type="checkbox"/> <input type="checkbox"/>	
<b>Covid-19 Wage Subsidy and other Covid-19 support payments</b>		
<b>If you have received the Covid-19 Small Business Loan, have any interest payments or repayments been made?</b>		
Date rec: __/__/__ \$ _____ Date rec: __/__/__ \$ _____ Date rec: __/__/__ \$ _____ Date rec: __/__/__ \$ _____		<input type="checkbox"/>
<b>Have any amounts of Covid-19 support payments been repaid back?</b>		
Please provide details of payment and reason for repayment		
Date paid back: __/__/__ \$ _____	Reason: _____	<input type="checkbox"/>
_____ _____ _____ _____		
<b>Fringe Benefit Tax (FBT) Returns</b>		
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
<b>Interest and Dividend Certificates</b>		
Supply copies of certificates.	<input type="checkbox"/>	
<b>Lease details</b>		
Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).	<input type="checkbox"/>	
<b>Foreign Income</b>		
Details of any foreign income received, and any tax deducted from this.	<input type="checkbox"/>	

<b>Final Bank Statement</b>		
Supply a copy of your bank statement, including any savings, call or term deposit account, dated [Balance Date] or spanning this date.	<input type="checkbox"/>	
<b>Loan Statements</b>		
Supply a copy of any loan transaction statements for the financial year including up to your balance date.	<input type="checkbox"/>	
<b>Accounts Receivable (Debtors) – see attached Schedule 1</b>		
All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.  <b>Note:</b> Include any dairy statements, which are receivables in the month following balance date.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Accounts Payable (Creditors) – see attached Schedule 2</b>		
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, mark on cheque butts or 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.	<input type="checkbox"/>	Total at Balance Date: \$ _____ GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
<b>Cash Income Not Banked During Year</b>		
Proceeds received but not paid into your bank account or stock firm.	<input type="checkbox"/>	Details: _____ \$ _____ _____ \$ _____
<b>Capital Expenditure</b>		
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:  <ul style="list-style-type: none"> <li>▪ Hire purchase or loan agreements</li> <li>▪ Lease agreements</li> <li>▪ All legal statements and agreements</li> <li>▪ Trade-in details</li> <li>▪ Lost, stolen or scrapped items</li> <li>▪ Copy of Tax Invoices</li> </ul> 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.	<input type="checkbox"/>	
<b>Woolsheds</b>		
Provide details of woolsheds used in the farming business:  <ul style="list-style-type: none"> <li>▪ Are they being currently used as a woolshed?</li> <li>▪ If no longer being used for shearing sheep, are they being used as a barn (i.e. for storage or for housing livestock)?</li> </ul>	<input type="checkbox"/>	
<b>Development Expenditure</b>		
Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project.  Please provide full details if you have undertaken any work of this type.	<input type="checkbox"/>	

<b>Other Taxable or Non-Taxable Income</b>		
Did you receive income from any other sources either taxable or non-taxable? If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).	<input type="checkbox"/>	
<b>Legal and Loan Documents</b>		
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.	<input type="checkbox"/>	
<b>Business Expenses</b>		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:  <ul style="list-style-type: none"> <li>▪ Insurance premiums</li> <li>▪ Legal fees</li> <li>▪ ACC payments and arrangements</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Farm House Expense Apportionment (including any attached garage / storage space)</b>		
Please provide the following details: Area of house (msq / sqft) Area dedicated for business purpose (msq / sqft) Area of house with mixed use – used for both business and private purpose (msq / sqft) Time of mixed use area used for business purpose %	<input type="checkbox"/>	_____ _____ _____ _____ %
<b>Livestock on Hand – see attached Schedule 3, Client Questionnaire Livestock Sheet</b>		
A schedule has been enclosed. Please complete and attach.  If applicable a copy of last year's Livestock Schedule is enclosed for your information.	<input type="checkbox"/> <input type="checkbox"/>	



<b>Private Use</b>		
Value of goods taken for private use at their cost price (excluding livestock).	<input type="checkbox"/>	\$ _____
<b>Goods taken for own use</b>	<b>Quantity</b>	<input type="checkbox"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Sheep	_____	
Cattle	_____	
Pigs	_____	
Milk	_____	
Other _____		
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable	<input type="checkbox"/>	
How many meals have you provided to contractors? (morning / afternoon tea = 1/2)	<input type="checkbox"/>	Quantity _____
<b>Residential Land Withholding Tax</b>		
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.	<input type="checkbox"/>	
<b>Residential Property Sales</b>		
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?	<input type="checkbox"/>	
If it was sold before 1 July 2024, and purchased within 5 years of the sale date date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:		\$ _____
<ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>		_____
		_____
<b>Research and Development</b>		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure	<input type="checkbox"/>	

**Motor Vehicles**

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

Vehicle Description \_\_\_\_\_ Vehicle Description \_\_\_\_\_

Business \_\_\_\_\_ km Business \_\_\_\_\_ km

Total \_\_\_\_\_ km Total \_\_\_\_\_ km

Percentage Business \_\_\_\_\_ % 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:

\_\_\_\_\_  
\_\_\_\_\_

**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

If yes, provide 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**



