

2026 Business Questionnaire

Business Name:	
Phone:	
Email:	
IRD number:	
Bank account no (for IRD refunds):	

Please check the list below to ensure you have provided all the applicable information. Incomplete information may cause processing delays and an increase in cost.

Records Required		Comment
Bank Information		
Where an online accounting system is used (e.g. Banklink / Xero / MYOB), please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Final bank statement for the year for all bank accounts 		
Where a complete computerised accounting system is used (e.g. MYOB), please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ A backup of software as at end of financial year (by email) ▪ Final bank statement for the year for all bank accounts 		
Where a manual system is used, please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ Cashbook (if one is kept) ▪ Copy of bank reconciliation as at balance date for all bank accounts ▪ Cheque & Deposit butts (if used) ▪ Bank statements for the full year for all bank accounts 		
Where no system is used, please provide:	<input type="checkbox"/>	
<ul style="list-style-type: none"> ▪ bank statements for the year noting the exact nature of all deposits and withdrawals. 		
Loan Statements		
Please supply a copy of any bank loan statements for the financial year up to your balance date.	<input type="checkbox"/>	

Records Required		Comment
Fringe Benefit Tax (FBT) Returns		
Please supply copies of Fringe Benefit Tax (FBT) returns and work papers.	<input type="checkbox"/>	
Goods & Services Tax (GST) Returns		
Please supply copies of Goods & Services Tax (GST) returns and work papers.	<input type="checkbox"/>	
Interest and Dividend Certificates		
Please supply copies of Interest RWT and Dividend certificates.	<input type="checkbox"/>	
Managed Portfolios		
Please supply copies of the Portfolio Tax Report(s).	<input type="checkbox"/>	
Accounts Receivable (Debtors)		
<p>All accounts or amounts owing to you at balance date should be provided. Exclude any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.</p> <p>Please supply a copy of debtor statements at year end.</p>		<p>Total at Balance Date: \$ _____</p> <p>GST:</p> <p><input type="checkbox"/> Included</p> <p><input type="checkbox"/> Excluded</p>
Accounts Payable (Creditors)		
<p>All accounts or amounts owing by you at balance date should be provided indicating name of creditor, amount and what the debt is for. Holiday pay or bonuses paid within 63 days of your balance date may be included.</p> <p>Please supply a copy of creditor statements at year end.</p>		<p>Total at Balance Date: \$ _____</p> <p>GST:</p> <p><input type="checkbox"/> Included</p> <p><input type="checkbox"/> Excluded</p>
Cash on Hand		
<p>*Cash on Hand \$ _____ Date banked __/__/__</p> <p>Petty Cash \$ _____</p> <p>Till Floats/Cash Floats \$ _____</p> <p>*(Include cash sales prior to balance date but not banked until after balance date)</p>		

Inventory / 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. 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

We suggest you review last year's Asset and Depreciation Schedule and indicate any assets that no longer exist.

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: \$ _____

Other Non-Taxable Income

Did you receive non-taxable income from any other sources?

Yes No

If Yes, please provide details.

Records Required	Comment
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.	<input type="checkbox"/>
Private Use	
Value of goods taken for private use at their cost price.	\$ _____ GST: <input type="checkbox"/> Included <input type="checkbox"/> Excluded
Expenses paid in Cash or from Personal Funds	
Please provide a list if applicable.	<input type="checkbox"/>
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.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Residential property sales	
Have you sold any residential property during the year (not otherwise detailed on the information provided)?	Yes <input type="checkbox"/> No <input type="checkbox"/> Date Purchased: _____ Date Sold: _____
Cryptocurrency	
Have you received or traded in cryptocurrency (or similar) during the income year? If so, please provide full details of the type, dates, amounts in NZD, units traded and units held at year end.	Yes <input type="checkbox"/> No <input type="checkbox"/>
Research and Development	
If your business is a company, have you spent significant amounts on research and development during the income year? If so, provide details of expenditure.	Yes <input type="checkbox"/> No <input type="checkbox"/>

<p>Motor Vehicles</p> <p>The proportion of motor vehicle business use as established by your vehicle logbook(s) is/are:</p> <p>Please note that a detailed and accurate logbook 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:</p>	<p>Vehicle Description:</p> <hr/> <p>Business _____ km Total _____ km Percentage Business _____ %</p> <p>Vehicle Description:</p> <hr/> <p>Business _____ km Total _____ km Percentage Business _____ %</p>
<p>Home Office</p> <p>If you have a home office, please complete the separate Home Office Questionnaire, available on our website. http://www.pcca.co.nz/</p>	

DECLARATION

I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire which is to be used in the preparation of my financial statements. You are not to complete an audit, nor do I wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information, and therefore you are not asked to provide any assurance on my financial statements. I understand your work cannot be relied on to detect error and fraud and that you accept no liability for the accuracy and completeness of the information supplied by me. I further understand that the financial statements will be prepared at my request and for my purposes only and that you will not be liable for any losses, claims or demands by any third person. I also accept responsibility for all other records and information supplied to you other than those listed above. I accept responsibility for any failure by me to supply all relevant records and information to you.

I hereby authorise Phibbs & Co. Limited to obtain from any third party any records or information you require for the purpose of preparing my Financial Statements and Income Tax Returns and accordingly any such third party is authorised to provide you with information required.

I/We being duly authorised give authority to Phibbs & Co Limited to act on behalf of for **all** tax types. Authority is given to obtain information from Inland Revenue about **all** tax types. This includes obtaining information through all Inland Revenue media and communications channels.

Name:

Position:

Signed:

Date:

If you are solely authorised to provide information to us, then you do not need to obtain the signature of other directors, Trustees or partners. If the business requires another person to sign off on these information disclosures, then please have them sign below;

Name:

Position:

Signed:

Date: