

## 2025 Business Client Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

To: PKF Tauranga Limited

### Terms of Engagement

I/We hereby instruct you PKF Tauranga Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2025 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, and those published on the website <https://pkftauranga.co.nz/media/icllb3ik/2025-pkft-tcs.pdf>

I/We agree to provide and personally guarantee all fees incurred by myself/ourselves and all associated entities.

I/We also accept that you have the right to:

- charge me/us a fee equal of 25% of the unpaid portion of the invoice amount and all other legal and collections costs not covered by the fee; and
- charge interest at the rate of 13% per month from the due date. You shall be entitled to exercise a general lien over the books, records, related documents, and other such chattels that may come into your possession for the purpose of performing professional services for me/us until all costs and charges whatsoever or professional services of any nature to me/us have been fully paid.

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.

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

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Preferred method of receiving accounts:	
Bound hard copy	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
Digital soft copy	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
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/>	

Records Required	✓	Comment
<b>Bank Statements, Cash books, etc</b>		
<p>Where an <b>online accounting system</b> is used (e.g. Banklink / Xero / MYOB), please provide:</p> <ul style="list-style-type: none"> <li>▪ Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
<p>Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:</p> <ul style="list-style-type: none"> <li>▪ General Ledger Detailed, General Ledger Summary, Trial Balance, Profit &amp; Loss, Balance Sheet, GST Reconciliation.</li> <li>▪ Copy of bank reconciliation as at balance date for all bank accounts.</li> <li>▪ Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
<p>Where a <b>Cashbook (computerised / manual)</b> or <b>no system</b> is used, please provide:</p> <ul style="list-style-type: none"> <li>▪ Cashbook (if one is kept, including one-month past balance date)</li> <li>▪ Copy of bank reconciliation as at balance date for all bank accounts</li> <li>▪ Bank statements for the full year for all bank accounts</li> </ul> <p><b>Note:</b> If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.</p>	<input type="checkbox"/>	
<b>Loan Statements</b>		
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. If there is a new loan taken during the year, please provide the purpose of the loan	<input type="checkbox"/>	
<b>Employers – Wages paid to Employees</b>		
Supply a month-by-month summary of gross wages and PAYE deductions as returned to the IRD. (Not required if you use Xero Payroll).	<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>Goods &amp; Services Tax (GST) Returns</b>		
Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.  If we prepare your GST returns, then this information is not required.	<input type="checkbox"/>	
<b>Interest and Dividend Certificates</b>		
Supply copies of certificates.	<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.	<input type="checkbox"/>	Total at Balance Date: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <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.	<input type="checkbox"/>	Total at Balance Date: \$ _____ <b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>
<b>Cash on Hand</b>		
*Cash on Hand               \$ _____               Date banked __/__/__	<input type="checkbox"/>	
Petty Cash                   \$ _____	<input type="checkbox"/>	
Till Floats/Cash Floats   \$ _____	<input type="checkbox"/>	
*(Include cash sales prior to balance date but not banked until after balance date)		



<b>Private Use</b>		
Value of goods taken for private use at their <b>cost</b> price.	<input type="checkbox"/>	\$ _____ GST Incl <input type="checkbox"/> Excl <input type="checkbox"/>
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.	<input type="checkbox"/>	
<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? If it was purchased with 10 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>	<input type="checkbox"/>	_____  \$ _____ \$ _____
<b>Mortgage Interest Paid on Residential Properties</b>		
Have you incurred interest on residential properties owned (which is not your main family home)? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.	<input type="checkbox"/>	
<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"/>	
<b>Motor Vehicles (note that this includes Utes as well)</b>		
The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:		
<b>Vehicle Description:</b> _____  <div style="display: flex; justify-content: space-between;"> <span>Business</span> <span>_____ km</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Total</span> <span>_____ km</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Percentage Business</span> <span>_____ %</span> </div>		
<b>Vehicle Description:</b> _____  <div style="display: flex; justify-content: space-between;"> <span>Business</span> <span>_____ km</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Total</span> <span>_____ km</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Percentage Business</span> <span>_____ %</span> </div>		
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: \_\_\_\_\_ m<sup>2</sup>

Total Area of House & Workshop: \_\_\_\_\_ m<sup>2</sup>

### 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? Currently it is \$ 47.85 per square metre. 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 ☐

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**



## Amounts owing to you at balance date

Client Name

**NOT REQUIRED IF USING XERO STARTER, STANDARD OR PREMIUM SOFTWARE**

[illegible]

## Totals

Amounts owing by you at balance date

**NOT REQUIRED IF USING XERO STARTER, STANDARD OR PREMIUM SOFTWARE**

<b>Totals</b>	
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