

Annual Records Questionnaire

2026 Financial Year

This questionnaire may assist with compiling the information for the year-end accounts and tax work.

If you would like to use it, please complete the relevant sections and print or email it to us. We are happy to meet or discuss on the phone if that is easier.

Details

1. Please advise below if there has been any change in contact details (name, email, addresses, phone numbers) for any of your entities or individuals:

2. Please advise of any change in tax residency from 1 April 2025 (e.g., moved countries) and the date:

In this questionnaire, there are four sections. Not all may be relevant so please complete what you can.

- A. Personal Information - Individuals**
- B. Business Information - Companies, Trusts, Partnerships, Sole-traders**
- C. Rental Questionnaire**
- D. Authority to Act**

Feel free to get in touch with any questions.

Many thanks
Michael & Anna, Nicki, Georgie, Pavel and Amy

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Amy – Amy.Baker@naca.co.nz



A – Personal Information



For the 2026 Financial Year

Personal Information:

1)	Income Did you receive any income from NZ paid wages / superannuation? If yes, the IRD will send us your Summary of Earnings automatically.	Yes	No
2)	New Zealand - Interest / Dividends / Portfolio Investment Entities (PIE) Income Did you receive any income from these sources? If yes, please provide advice notices.	Yes	No
3)	Did you receive any income from a company, trust, partnership or LTC where we have not prepared those accounts? If so, please provide details below or attach the income statements by email. Name: _____ IRD Number: _____ Income: \$ _____ Taxes paid: \$ _____	Yes	No
4)	Other Income Did you receive any other income (excluding PAYE salaries or WINZ payments)? If yes, provide us with details of other income earned.	Yes	No
5)	Rental Income Do you own a Rental Property? If yes, complete section C . Please advise if it is a residential or commercial rental: _____	Yes	No
6)	Portfolio Summary Reports Do you use an investment manager or advisor? If yes, please provide a copy of any portfolio summary reports received in respect of the year.	Yes	No
7)	Income Protection Insurance Do you have Income Protection Insurance? If yes, attach a copy of the invoice.	Yes	No
8)	Rebate Information Donations above \$5 - please attach receipts.	Yes	No



B – Business Information

Companies, Trusts, Partnerships, Sole-traders



For the 2026 Financial Year

Please provide the following information:

A	Accounting System (if not using Xero): Please confirm your accounting system if using one. System Details: <ul style="list-style-type: none"> Package: _____ 		
B	If using Xero, please provide by email: <ul style="list-style-type: none"> Copies of your bank statements and credit card statements showing balances at balance date. Please provide copies of your loan statements for the year also. If not on Xero, please provide by email: <ul style="list-style-type: none"> Copies of your Trial Balance, Profit and Loss Account and Balance Sheet for the financial year. Copies of your debtor and creditor reports. Copy of bank reconciliation report plus the final bank statement for the year showing the balance at year end, and copies of credit card statements. Copies of your loan statements for the year also. 	Yes	No
C	Non-Computerised Accounts Manual Cashbook (if applicable) and the full year of Bank Statements.	Yes	No

Please also provide the following details (where applicable):

Cash On Hand Please provide the GST inclusive figure of any unbanked takings, petty cash and till float that has not been included in your bank reconciliation at balance date.	Yes	No
Stock on Hand Please provide the value of your stock on hand at your balance date (GST exclusive). If your stock is below \$10,000 you only need to do a stock-take if the value has reduced from the stock value shown in last year's accounts. How is your stock on hand valued? Select lower of: Cost / Selling Price / Replacement Value. If you have written off a substantial amount of stock that will affect your gross profit, can you please provide details and the value.	\$ _____	
Assets If not recorded in Xero, please attach details of assets purchased or sold.	Yes	No
Property Transactions Copies of: Sale and Purchase Agreements. Legal Statements including Settlement Statement.	Yes	No
FBT Returns (if filing FBT) A copy of FBT Returns and work papers.	Yes	No
Loans / Hire Purchases Have you taken out a new loan, hire purchase or lease-to-own agreement since your last balance date? If yes, please provide loan balances as at balance date, statements, summaries and documentation of the new agreements or any change in borrowings including interest rates and security details.	Yes	No



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<p>Income</p> <p>Did the business receive 80% or more of its income from services personally performed by one person (or relatives) to a single customer or group of related customers?</p>	<p>Yes No</p>
<p>Bad Debts</p> <p>Were any debts written off in the financial year? If so, please send details.</p>	<p>Yes No</p>
<p>Holiday Pay</p> <ul style="list-style-type: none"> • Please confirm holiday pay owing at balance date. • Please confirm the amount paid for holiday pay within the first 63 days after your balance date? 	<p>\$ _____</p> <p>\$ _____</p>
<p>Motor Vehicles (Privately owned but used partially for business)</p> <p>How many km has your private car done for the business in the year?</p> <p>_____</p> <p>Motor Vehicles (Business owned but used privately)</p> <p>What percentage is the car used for business purposes?</p> <p>_____</p> <p>How many days was it available for private use in the financial year?</p> <p>_____</p>	<p>_____</p> <p>_____</p> <p>_____</p>
<p>Business Expenses Paid Privately</p> <p>Were any of your business expenses paid from personal funds?</p> <p>If yes, please provide the details if not recorded.</p>	<p>Yes No</p> <p>\$ _____</p>
<p>Personal Expenses Paid from Business</p> <p>Were any of your personal expenses paid for from the business bank account or credit card, for example private insurance or personal shopping items? Please provide the details if not recorded as drawings.</p>	<p>Yes No</p> <p>\$ _____</p>
<p>Office at Home / Workshop</p> <p>As well as your home office, did you use any other part of your home or garage to store business related items such as tools, vehicles, financial records or to prepare your books?</p> <p>If yes, please let us know and we will supply a spreadsheet for you to complete.</p>	<p>Yes No</p>
<p>Contingent Liabilities</p> <p>Are you involved in any transactions that may materially affect the profitability or solvency of your business, for example, a pending court case or dispute?</p> <p>If yes, please provide details of these.</p>	<p>Yes No</p>
<p>Capital Commitments</p> <p>Did you enter into any agreements or contracts prior to balance date that commit your business to significant capital expenditure?</p> <p>If yes, please provide details of these.</p>	<p>Yes No</p>
<p>General Comments</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>	



For the 2026 Financial Year

If not on an accounting system, please complete below:

Accounts Receivable Do you have any accounts receivable as at your balance date? Please confirm the amount (Money owing to you). Debtors at balance date \$	Yes	No
Accounts Payable Do you have any accounts payable as at your balance date? Please confirm the amount (Money owing by you). Creditors at balance date \$	Yes	No
Bank Reconciliation Bank Reconciliation and a copy of the bank statements covering balance date.	Yes	No
GST Returns A copy of GST Returns (including GST reconciliation, if done, and work papers).	Yes	No
Copies of invoices for: <ul style="list-style-type: none"> • Legal expenses if above \$10,000 plus GST per year. • Overseas business travel (diary record of business and private days). 	Yes Yes	No No
Wage Records Wage Records (Annual Summary/Computer systems).	Yes	No

If you have received income from sources that we do not do the financial statements for, please complete the following:

Did you receive any income from a company, trust, partnership or LTC where we have not prepared those accounts? If so, please provide details below or attach the income statements by email. Name: _____ IRD Number: _____ Income: \$ _____ Taxes paid: \$ _____	Yes	No
Rental Income Do you own a Rental Property? If yes, complete Form C .	Yes	No

If you have a Trust, please confirm the following:

Trust Documents Do you have any trust documents or minutes or gifting that we have not prepared on your behalf? If yes, please provide copies.	Yes	No
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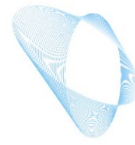
C – Rental Questionnaire



For the 2026 Financial Year

Please complete if the rental property is not recorded in Xero:

Owner Name / Entity		
Address of Property:		
Property Manager: Do you use a Property Manager to manage the rental property? If so, please provide copies of the Property Management Statements for the financial year.	Yes	No
Did you keep a separate bank account for the Rental Property? Please provide a download of the bank transactions/cashbook (if not on Xero).	Yes	No
Period Property rented or available to rent (i.e., no. x weeks)	_____	
Total Rent Received (if not on Xero or with Property Manager)	\$ _____	
Expenses paid for rental property (please attach all invoices if not on Xero):		
• Interest	\$ _____	
• Rates	\$ _____	
• Insurance	\$ _____	
• Repairs & Maintenance	\$ _____	
• Other Expenses	\$ _____	
• Collection cost or number of kilometres driven to maintain and inspect the property	\$ _____	
• Commission / fees for property management	\$ _____	
• Home office use (discuss any claim)	\$ _____	
• Telephone (discuss any claim)	\$ _____	
• Other expenses – please provide details, e.g., advertising etc.	\$ _____	
If you purchased or sold a property during year, please enclose:		
• Sale & Purchase Agreement.		
• Solicitor's Legal Statements.		
Property Details: Is this the first year you have owned or rented this property? If yes, please attach (if available):	Yes	No
• Valuation (QV / market).		
• Details of Chattels purchased (nature, cost, acquisition date).		
Occupancy: Was there any period of vacancy of your rental properties during the year? If yes, please advise the reason why: _____	Yes	No
Were any of the rental properties occupied by either yourself or a relative during the year?	Yes	No
GST Registration Are you registered for GST for this property?	Yes	No
Loans Please provide the annual statements for all bank loans relating to the property.	Yes	No



D – Authority to Act

Authority to act and disclose information:

Name/s:	IRD Numbers:

I/We record that the firm of **Nightingale Paton Limited (the Agency)** has been engaged by Me/Us to provide Me/Us with general accounting and tax compliance services and as part of these services I/We provide the following specific authorisations:

- I/We authorise **the Agency** to obtain information from **Inland Revenue (IRD)** about all tax types (except child support). This includes obtaining information through all IRD media and communication channels.
- I/We authorise **the Agency** to sign any documents on behalf of Me/(Us), and to disclose relevant information regarding My/Our taxation affairs to the IRD for the purpose of providing such tax compliance services.
- I/We authorise the **IRD**, for all purposes under the Privacy Act 1993, the Tax Administration Act 1994 and any other law relating to privacy, to disclose to the Agency, by any method of communication, such information regarding My/Our taxation affairs as **the Agency** may request from time to time in the course of providing tax compliance services for Me/Us.
- I/We authorise our **bankers** and any other third parties, for all purposes under the Privacy Act 1993 and any other law relating to privacy, to disclose to the Agency such information as they may request from time to time in the course of providing general accounting and tax compliance services for Me/Us.
- I/We authorise **any person, company or regulatory authority** to provide the Agency with such information as it may require in response to the Agency's credit enquiries. I/We authorise the Agency to furnish to any third parties' details of this Agreement and any subsequent dealings that I/We may have with the Agency as a result of this Agreement being actioned by you.
- I/We authorise **the Agency** to act as My/Our agent for **ACC** levy purposes for all associated entities. This authorisation allows the Agency to query and change information on My/Our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will provide the Agency's main representative discretion to delegate access to My/Our ACC information to other members of the Agency. Other delegated members of the Agency will be able to query and change information on My/Our ACC levy account in accordance with this authority.

I understand and acknowledge the terms of this Agreement.

 Authorised Signature/s

 Date

 Name/s (Please PRINT)

 Title