



We just love a good completed questionnaire!

2026 BUSINESS QUESTIONNAIRE

BUSINESS NAME:

E-MAIL ADDRESS:

CONTACT PERSON:

HOME PHONE NO:

MOBILE NO:

POSTAL ADDRESS:

RESIDENTIAL ADDRESS:

AUTHORITY AND TERMS OF ENGAGEMENT

I hereby instruct you to prepare my Financial Statements and Tax Return. I accept responsibility for the accuracy and completeness of the information supplied in this questionnaire and 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.

You are hereby authorised 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.

SIGNED:

(Please enter full name if signing and sending electronically, as this is an Inland Revenue requirement)

DATE:

Your time and effort in completing this form is much appreciated by the team at Perriams as it allows us to complete your Financial Statements more efficiently.

DON'T FORGET TO SIGN YOUR QUESTIONNAIRE
IT'S AN INLAND REVENUE REQUIREMENT

Please answer all questions below. If "yes" only then please then complete the relevant sections on the following pages where applicable.

	Yes	No	Sections
1			
What Accounting Systems have you used during this financial year?			
- A computerised accounting package (e.g. Xero, MYOB)?	<input type="checkbox"/>	<input type="checkbox"/>	1A
- An online system - Xero/MYOB?	<input type="checkbox"/>	<input type="checkbox"/>	1B
- A manual system or no system?	<input type="checkbox"/>	<input type="checkbox"/>	1C
- Perriam and Partners process my transactions internally during the year	<input type="checkbox"/>	<input type="checkbox"/>	
2			
Do you operate a business credit card, and is this linked to your accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	2
3			
Did you have any cash or floats on hand at balance date?	<input type="checkbox"/>	<input type="checkbox"/>	3
4			
Did the business make any donations?	<input type="checkbox"/>	<input type="checkbox"/>	4
5			
Did you incur any entertainment expenses?	<input type="checkbox"/>	<input type="checkbox"/>	5
6			
Do you pay Fringe Benefit Tax?	<input type="checkbox"/>	<input type="checkbox"/>	6
7			
Are you registered for GST?	<input type="checkbox"/>	<input type="checkbox"/>	7
8			
Have you paid business insurances?	<input type="checkbox"/>	<input type="checkbox"/>	8
9			
Could you claim a Home Office Allowance?	<input type="checkbox"/>	<input type="checkbox"/>	9
10			
Did you have any Loans, Hire Purchase or Lease Agreements during the year?	<input type="checkbox"/>	<input type="checkbox"/>	10
11			
Do you claim/wish to claim for Motor Vehicle Expenses?	<input type="checkbox"/>	<input type="checkbox"/>	11
12			
Do you carry Stock/Inventory or have Work in Progress/Livestock?	<input type="checkbox"/>	<input type="checkbox"/>	12
13			
Have you purchased or disposed of any Business Assets during the year?	<input type="checkbox"/>	<input type="checkbox"/>	13
14			
Does any of your expenditure have a private use component?	<input type="checkbox"/>	<input type="checkbox"/>	14
15			
Did you receive any overseas income or incur overseas expenses?	<input type="checkbox"/>	<input type="checkbox"/>	15
16			
Did the Business receive any New Zealand Interest or Dividends during the year?	<input type="checkbox"/>	<input type="checkbox"/>	16
17			
Do you employ staff/pay wages?	<input type="checkbox"/>	<input type="checkbox"/>	17
18			
Did you have any Accounts Payable/Creditors (owed by you) at balance date not showing in your accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	18
19			
Did you have any Accounts Receivable/Debtors (owed to you) at balance date not showing in your accounting system?	<input type="checkbox"/>	<input type="checkbox"/>	19
20			
Have you received any insurance payouts?	<input type="checkbox"/>	<input type="checkbox"/>	20

1A ACCOUNTING SYSTEM (that is not cloud based)

What system are you using?

System

Version

Password

(if applicable)

Please provide the following records:

Enclosed/Attached

A backup of software as at end of financial year (e-mail, USB drive).

Bank Reconciliations as at Balance Date including copies of bank statements.

1B XERO / MYOB / OTHER

Please provide the following:

Enclosed/Attached

Copy of the Bank Statements as at 31 March 2026

1C MANUAL / NO SYSTEM

Please provide the following records:

Enclosed/Attached

Your cashbook (if one is kept)

Bank reconciliation as at balance date (if completed)

Bank Statements for the full year

If no cashbook has been kept, please ensure the following:

That bank statements include the exact nature of all deposits and withdrawals.

2 BANK CREDIT CARD

Enclosed/Attached

Details of any business expenses paid via a credit card that have not been analysed through the business accounting system, including copies of all credit card statements for the year with business items identified.

3 CASH ON HAND

Please provide the following records:

Total sales not banked (cash and eftpos) at balance date were:

\$ _____

Total cash floats at balance date were:

\$ _____

Total petty cash on hand at balance date was:

\$ _____

4 DONATIONS

Enclosed/Attached

Please supply copies of all donation receipts

5 ENTERTAINMENT EXPENSES

Generally only 50% of entertainment costs are tax deductible, with the following **exceptions**:

- Meals while travelling on business (unless with an existing business contact or guest)
- Meals provided at a conference of at least four hours duration not including meal breaks
- Meal allowances paid to staff working overtime
- Incidentals at trade functions open to the public and with trade displays
- Meals whilst on an overseas business trip
- Entertainment for charitable purposes

Enclosed/Attached

If any of these exceptions apply to your entertainment expenditure, please provide details.

6 FRINGE BENEFIT TAX (FBT)

NOTE: If Perriam and Partners Ltd have prepared FBT Returns on your behalf, please ignore this section.

Please provide the following records:

Enclosed/Attached

A copy of all FBT returns filed during the financial year

A copy of any workings supporting the figures on your FBT returns

7 GOODS & SERVICES TAX (GST)

NOTE:

If you are using an online accounting system that we have access to, e.g. Xero/MYOB, we do not require anything further. OR, if Perriam and Partners Ltd have prepared GST Returns on your behalf, please ignore this section.

Please provide the following records:

Enclosed/Attached

A copy of **all workings** supporting the figures on your GST returns

8 INSURANCE

Please supply a copy of business insurance invoices providing a breakdown of the premium/s paid for analysis of expense.

INSURER

NATURE OF INSURANCE

ANNUAL PREMIUM

\$ _____

ANNUAL PREMIUM

\$ _____

ANNUAL PREMIUM

\$ _____

12 STOCK OR WORK IN PROGRESS

If your turnover is less than \$1.3 million per year, a reasonable estimation of trading stock may be made if that stock is less than \$10,000 at year end.

Please provide the following records:

The value of Stock on Hand at balance date was:

\$ _____
(Incl/Excl GST) – Please circle

(Please include a copy of your year end stock take workings).

(Note: Original cost must be used as the value for all stock items on hand unless an independent valuation has been obtained)

The value of Work in Progress at balance date was:

\$ _____
(Incl/Excl GST) – Please circle

(Note: WIP should be valued at cost of materials used, direct labour plus factory overheads after deducting any progress payments. Profit margin should not be included)

Please contact us if you are unsure how to value your inventory or work in progress.

13 ASSETS

Please provide the following records:

Enclosed/Attached

- Copies of invoices for all assets over \$1,000 in value

- Details of any trade-in details if applicable

Particulars of any fixed assets purchased or sold:

Purchased

Description	Purchase Date	Cost Price	Hire Purchase/Lease/Bank Loan/Cash etc.	Asset traded if any	Value (inc GST)
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$

If purchased on finance, please provide a copy of the agreement.

Sold (excluding trade-ins included above)

Description	Date	Sale Price (Incl GST)	Tick if Scrapped	Where proceeds banked
		\$	<input type="checkbox"/>	
		\$	<input type="checkbox"/>	
		\$	<input type="checkbox"/>	
		\$	<input type="checkbox"/>	

14 PRIVATE USE OF EXPENDITURE

Please give details of all business goods and services used privately, e.g. Stock, private tolls. Also the percentage of private use of phone and power.

Goods taken for own use	\$ _____	
Telephone - Private Tolls	\$ _____	
Telephone - Private Percentage of Rental	\$ _____	_____ %

15 DID YOU RECEIVE ANY OVERSEAS INCOME OR INCUR OVERSEAS EXPENSES?

Please provide copies of all dividend and interest statements, or reports from Portfolio Managers.

Please provide details of investments bought or sold during the year.

Please complete the details below if you have overseas investments so we can determine the correct tax treatment even if they do not pay dividends.

Did you have or do you have any of the following?	Yes	No
An Overseas Current/Cheque Account?	<input type="checkbox"/>	<input type="checkbox"/>
An Overseas Call Account/Money-Market Account?	<input type="checkbox"/>	<input type="checkbox"/>
An Overseas Credit/Debit Card	<input type="checkbox"/>	<input type="checkbox"/>
An Overseas Mortgage/Loan	<input type="checkbox"/>	<input type="checkbox"/>
An Overseas Digital Wallet (PayPal, Google Wallet, Apple Pay)	<input type="checkbox"/>	<input type="checkbox"/>
Holdings in any Digital Currencies (e.g. Bitcoin, Monero)	<input type="checkbox"/>	<input type="checkbox"/>
Overseas Bonds/Notes/Other Financial Arrangements	<input type="checkbox"/>	<input type="checkbox"/>
Shares in a Foreign Company/Units in a Foreign Unit Trust or Mutual Fund	<input type="checkbox"/>	<input type="checkbox"/>

At the beginning of your income year*

Investment Company Name	Company's Country of Residence	Date Purchased	Original Cost Price of Shares or Units	No of Shares or Units held	Market Values (If known)

For March 2026 balance dates this would be the number of shares or units held and market values as at 1 April 2025.

	Yes	No
A Foreign Portfolio with a Portfolio Manager, Bank, Bare Trustee or Nominee	<input type="checkbox"/>	<input type="checkbox"/>
A Foreign Pension/Provident/Superannuation Fund or an Entitlement in a Foreign Pension	<input type="checkbox"/>	<input type="checkbox"/>

A Foreign Annuity	<input type="checkbox"/>	<input type="checkbox"/>
A Foreign Life Insurance/Assurance Policy as a Beneficiary or Payee	<input type="checkbox"/>	<input type="checkbox"/>
Ownership/Interest in an Overseas Property Situated outside New Zealand	<input type="checkbox"/>	<input type="checkbox"/>
Holdings in Precious Metals/ Minerals, either Physical or Units (e.g. Gold, Silver, Platinum)	<input type="checkbox"/>	<input type="checkbox"/>

OVERSEAS INCOME

Yes No

Did you have or do you have any of the following?

Overseas Interest/Dividends/Royalties	<input type="checkbox"/>	<input type="checkbox"/>
Transfer/Withdrawal of a Lump Sum form a Superannuation Fund or Life Insurance	<input type="checkbox"/>	<input type="checkbox"/>
An Overseas Pension/Annuity	<input type="checkbox"/>	<input type="checkbox"/>
Overseas Salary/Wages/Commissions	<input type="checkbox"/>	<input type="checkbox"/>
Overseas Business Income/Self-Employment Income/Consultancy or Contract Income	<input type="checkbox"/>	<input type="checkbox"/>
Overseas Rental Income	<input type="checkbox"/>	<input type="checkbox"/>
A Distribution from an Overseas Trust or similar Entity (whether Capital or Income)	<input type="checkbox"/>	<input type="checkbox"/>
A Distribution from an Overseas Estate	<input type="checkbox"/>	<input type="checkbox"/>

ENTITIES

Interest in an Offshore Entity

Yes No

Did you have or do you have an interest in any Offshore Entity as a Director, Member, Founder, Trustee, Protector, Appointer, Settlor or beneficiary (vested or discretionary)?

Entities without separate Legal Personality e.g. Partnerships, Joint Ventures, Trusts and Estates.	<input type="checkbox"/>	<input type="checkbox"/>
Entities with separate Egal Personality e.g. Foundation (Stiftung) establishments (Anstalt), Incorporated Estates, Corporations, Limited Partnerships and Companies.	<input type="checkbox"/>	<input type="checkbox"/>

Enclosed/Attached

Please attach details of any other overseas income and expenses.

16 INTEREST AND DIVIDENDS

Please provide the following records:

Enclosed/Attached

- A copy of all Dividend and Interest Statements	<input type="checkbox"/>
- Copies of reports from Portfolio Managers (if applicable) or provide an electronic copy if you have this.	<input type="checkbox"/>

17 WAGE RECORDS

NOTE: If we have access to your online payroll software, we do not require anything further.

Please provide the following records:

Enclosed/Attached

- Your wages book for the year, or
- Annual summary reports from your computerised payroll system
- Number of Fulltime Equivalent (FTE) Employees
- Number of working owners.

18 ACCOUNTS PAYABLE (CREDITORS)

NOTE: If you are using an online accounting system that we have access to, we do not require anything further.

Amounts owing by you at 31 March 2026

Please provide the following records:

Enclosed/Attached

- A Payables Reconciliation Summary as at balance date printed from your accounting system **or**
- A detailed list as below:

Name of Creditor	Description of Goods	Total Incl GST
TOTALS		

19 ACCOUNTS RECEIVABLE (DEBTORS)

NOTE: If you are using an online accounting system that we have access to, we do not require anything further.

Amounts owing to you as at 31 March 2026

Please provide the following records:

Enclosed/Attached

- A Receivables Reconciliation Summary as at balance date printed from your accounting system **or**
- A detailed list below

Name of Debtor	Description of Sale (optional)	Total Incl GST

TOTALS:		

Note: Bad debts must be written off before balance date if you do not consider them to be collectable.

Please provide value of bad debts written off \$ _____

20 HAVE YOU RECEIVED ANY INSURANCE OR EQC PAYOUTS?

Enclosed/Attached

Please provide details of insurance claims and settlements received.

21 GENERAL (TO BE COMPLETED IN ALL CASES)

Please supply the following information:

Enclosed/Attached

2. Copies of any invoices relating to repairs and maintenance where the amount incurred exceeds \$1,000.

3. Details of any **Contingent Liabilities** or future commitments (for example, lease commitments, guarantees provided by the business or a commitment to buy a large capital item).

4. Details of the amount of any business income not banked into the business account, for example cash taken for private use, out of till expenses or income from a partnership or trust.

5. Details of any deposits received from customers/clients for goods not supplied at balance date.

6. Details of any business expenses paid from private funds which have not been reimbursed by the business.

7. If trading as a company, were there any changes in shareholding or directorships?

8. Details of any **other matters** which you feel might be relevant in determining the tax position of the business for the financial year.

THANK YOU

Lastly, you've got this far, so many thanks for completing this questionnaire.