

Business Client Questionnaire

For the Year Ended 31 March 2026



Update Your Details

Business Details

Business Name:

Balance Date:

Contact Details: To ensure our records are up to date, please complete the following: **Preferred contact method**

Business Phone:

Home Phone:

Mobile:

Email:

Business Address:

Bank Account Details

Inland Revenue no longer provides the option for refunds via cheque so all tax refunds will now be paid by direct credit to a nominated bank account, so it's crucial the bank account details the Inland Revenue currently hold for you are correct.

We would appreciate it if you could confirm your current bank account details by sending us a bank deposit slip or a bank statement for the relevant entities or individuals. If you can please note these below, we can then advise Inland Revenue of these details and of any changes:

Entity Name(s)

Please sign the Privacy Act authorisation on page 3.

Privacy Act Authorisation

I/We authorise Moore Walker Davey Searells Limited and any employees or contractors of Moore Walker Davey Searells to act as our tax agent with Inland Revenue on matters relating to all tax types (except child support).

This includes authority to:

- discuss and make enquiries verbally or in writing to Inland Revenue from time to time regarding my/our tax affairs
- obtain and access information via telephone, email or by online services provided by Inland Revenue.

I/We authorise any person or company to provide Moore Walker Davey Searells with such information as Moore Walker Davey Searells may require to complete the financial statements, and/or tax return(s), and any other work Moore Walker Davey Searells carries out on behalf of myself/ourselves.

If desirable I/We further authorise Moore Walker Davey Searells to furnish to any third party, financial information of my/ours as Moore Walker Davey Searells sees fit that is requested in furtherance of our business activities.

I/We give you full authority to contact any organisation, via telephone, writing or Internet access, including banks, solicitors, the Inland Revenue Department (IRD), the Accident Compensation Corporation (ACC) and all other government agencies for the purposes of obtaining information necessary to complete the financial statements and tax return(s). I/We acknowledge that this information would not otherwise be available due to the Privacy Act restrictions, but I/we give full authority for this statement to be used as written confirmation of my/our agreement to your obtaining from any organisation for the above mentioned purposes.

I/We give you full authority to access and change information from the IRD for all tax types, this may be via telephone, in writing, Internet access or info express.

I/We authorise Moore Walker Davey Searells Limited to act as my/our agent for ACC levy purposes and for all associated entities. This authorisation allows Moore Walker Davey Searells Limited 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 the organisations' main representative discretion to delegate access to my/our ACC information to other members of the organisation. Other delegated members of the organisation will also be able to query and change information on my/our ACC levy account(s).

I/We further authorise that all information is true and correct and is supplied under the terms pursuant to the signed Engagement letter previously issued.

Business Name:

Name:

IRD Number:

Date:

Signature:

I agree with the terms of the Privacy Act authorisation.

Questionnaire

To assist in the preparation of your annual financial statements please complete the following.

1	Accounts Receivable (Debtors) - Amounts owing to you	Yes	No	N/A	MWDS
	Provide a list of Accounts Receivable at balance date, indicating whether the amounts are GST inclusive or exclusive.				
1	Note: Preferably an Aged Trial Balance report at year end.				
2	Clearly mark any doubtful debts i.e. Debtors that, as at balance date, you do not believe you will be able to collect/fully collect. Note: Bad debts must be written off in the Debtors ledger prior to balance date in order to be deductible for tax purposes. Please review any accounts included in Debtors at balance date that are likely to become bad debts.				
2	Inventories (Stock on Hand) and Work in Progress	Yes	No	N/A	MWDS
	Provide a list of Inventory/Stock on Hand at balance date indicating whether amounts are GST inclusive or exclusive.				
1	Note: All Inventory/Stock on Hand must be valued at cost unless an independent valuation has been obtained. Provide a copy of Inventory/Stock workings where possible.				
2	Provide a list of Work in Progress (WIP) on hand at balance date indicating whether amounts are GST inclusive or exclusive. Note: WIP should be valued at cost of materials used, direct labour plus factory overheads after deducting progress payments. Profit margin should not be included. Provide a copy of WIP workings where possible.				
3	Include Inventory/Stock sold on consignment.				
4	Provide details of Inventory/Stock in transit.				
5	Farmers Only: For livestock on hand as at balance date can you please use the attached livestock schedules to detail quantities, deaths and natural increase. Please provide details of all sales and purchases, including invoices and sales notes.				
3	Banking and Cash Details	Yes	No	N/A	MWDS
1	Do you have a computerised accounting system?				
	If yes, please advise:				
	Name of Software Used				
	Version				
	Password				

3	Banking and Cash Details Cont.	Yes	No	N/A	MWDS
Please Provide					
A full General Ledger report detailing all transactions for the financial year.					
A Trial Balance report at balance date					
Aged Report Summary for both Accounts Receivable and Accounts Payable at balance date.					
Bank reconciliation(s) and closing bank statement(s) at balance date					
2	Do you have a manual cashbook? If so, please provide:				
A copy of the cashbook					
The bank reconciliation(s) at balance date					
The last bank statement(s) at balance date					
If the cashbook has not been reconciled, please provide bank statements					
3	If you have no cash book, please provide bank statements for the full year				
4	Any other business bank accounts (for Savings, Tax etc.)?				
If yes, provide all bank statements with supporting details for the full year as requested from question 3					
5	Credit Card statements – provide all statements for the financial year				
6	Petty Cash - Provide a summary and analysis of transactions				
7	Cash on Hand - Advise amount received but not banked at balance date: \$				
8	Cash received during year and not banked - Provide a list of any income received that was not banked and details of what it was used for				
9	Is there an overdraft facility?				
If yes, advise the overdraft interest rate as at balance date: %					
4	Accounts Payable (Creditors) - Amounts owing by you	Yes	No	N/A	MWDS
1	Details of Accounts Payable at balance date indicating whether the amounts are GST inclusive or exclusive.				
Note:					
Preferably an Aged Trial Balance report at year end.					
2	Remember to include full details of amounts owing e.g. wages and PAYE).				
3	Holiday Pay				
Value of Holiday Pay owing at balance date: \$					
Value of Holiday Pay taken within 63 days after balance date: \$					

	5 Goods and Services Tax (GST)	Yes	No	N/A	MWDS
Provide copies of all GST returns for the year, along with your workings.					
	6 Fringe Benefit Tax (FBT)	Yes	No	N/A	MWDS
Provide copies of all FBT returns for the year, along with your workings.					
Note:					
Do you provide untaxed benefits to your employees or to yourselves as shareholder employees (e.g. motor vehicles, interest free loans, life or medical insurance etc.)? Please provide a list of these.					
If Moore Walker Davey Searells calculates the year end FBT private use adjustment we will require the following information:					
Number of days the motor vehicle(s) was/were unavailable for private use days					
	7 Property, Plant and Equipment (Fixed Assets)	Yes	No	N/A	MWDS
1 Assets purchased during the year - provide copies of invoices and full details of the cost (GST inclusive), date of purchase and attach details of any trade-in.					
Note:					
Only required for assets purchased for more than \$1,000 (GST exclusive)					
2 Assets sold during the year including the date sold, sale price (GST Inclusive and any assets traded in for the purchase of new assets).					
3 A detailed list of all assets written off or disposed of for no value during the year and the reason for the write off/disposal.					
4 Buying /Selling a Business or Real Estate					
Sale and Purchase Agreement – A copy of all documentation including solicitor settlement statements relation to the purchase or sale of a business					
Sale and Purchase Agreement – A copy of all documentation including solicitor settlement statements relation to the purchase or sale of any Real Estate					
5 Were all assets purchased, sold or traded included in the GST returns?					
	8 Investments	Yes	No	N/A	MWDS
Please provide full details of:					
All funds placed or held on term deposit					
Loans made by the business during the year					
Interest Resident withholding tax (RWT) certificates. Please provide copies where possible.					
Dividends received. Please provide copies of dividend advices where possible					
Details of any funds in Portfolio Investment Entities (PIEs) and of the Prescribed Investor Rate (PIR) used.					

9	Overseas Investments (Holdings)	Yes	No	N/A	MWDS
	Provide full details of any holdings in offshore entities, e.g. bank accounts, credit cards, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities.				
	Note:				
	If you have offshore investments, we will need to contact you in relation to applying the foreign investment fund (FIF) rules.				
10	Cryptocurrency	Yes	No	N/A	MWDS
	Did you own or have you traded cryptocurrency in the financial year?				
	If you have, did you receive any income from cryptocurrency activities?				
	Do you hold cryptocurrency as a personal investment or part of a business activity?				
	Have you received staking rewards, airdrops or mining income?				
	Have you sold, swapped or otherwise disposed of any cryptocurrency?				
	Note:				
	Please provide records of all your cryptocurrency transactions and details of any crypto-related expenses.				
11	Loans & Borrowings	Yes	No	N/A	MWDS
	Confirmation of all loan balances as at balance date and total interest paid for the year.				
	Provide copies of all new agreements that have been entered into during the financial year.				
	Details of all loans repaid or refinanced during the financial year.				
	Please confirm of all loans settled during the year.				
12	Hire Purchase & Lease Agreements	Yes	No	N/A	MWDS
	Provide copies of all new agreements that have been entered into during the financial year.				
	Details of all hire purchase(s) repaid during the financial year.				
	Please confirm of all loan(s) settled during the year.				
13	Home Office & Storage Allowance	Yes	No	N/A	MWDS
	Did you use your own home for business purposes?				
	If so, what proportion of the total floor area is used for business purposes (e.g., office, storage and garage).				
	Note:				
	If you have supplied details of your house and the area used for business purposes to Moore Walker Davey Searells in prior years, and the details have not changed, you do not need to complete this section.				

Section A – Calculation of Floor Area

The total floor area of the house is (including garage):
m²

The total floor area used for business purposes is: m²

The total cost of the property (if owed) is: \$

Section B – House Expenses

Interest paid on Mortgages: \$

Insurance (House & Contents): \$

Rates / Water Rates: \$

Repairs & Maintenance: \$

Power / Gas / Firewood: \$

If rented, total rent paid: \$

Telephone Rental: \$

14	Shareholder & Proprietor Adjustments	Yes	No	N/A	MWDS
1	Business accounts paid personally - provide a full list (GST inclusive).				
2	Vehicles for private use (self-employed only) - provide details of the percentage of private use of vehicles as supported by your logbook.				
3	Goods or services (including stock) taken for own use - provide details of all goods and services taken for personal use, including value at cost.				
4	Goods or services (including stock) supplied to shareholders or employees for less than market value? Provide details:				

15	Wage Records and ACC	Yes	No	N/A	MWDS
1	Please provide us with your ACC number:				
2	We need to reconcile your wage records to the financial statements.				
Please provide the following:					
Month by month summary of gross wages, PAYE, Student Loan, Child Support and KiwiSaver deductions as returned to the IRD. A copy of all IR348 Employer Monthly Schedules for the financial year to balance date					
3	Provide copies of all Accident Compensation Corporation invoices issued to you by the ACC during the year.				

16 Other Information	Yes	No	N/A	MWDS
Legal expenses - provide copies of solicitors' settlement statements and invoices for all legal transactions.				
Dividend or interest RWT/NRWT paid - if you have paid resident and/or non-resident withholding tax, provide copies of the following:				
Entertainment expenses - most entertainment expenses are restricted to 50% deductibility for tax purposes. However, some are still fully deductible or qualify for a partial exemption e.g., overseas expenditure on entertainment, business travel expenditure. Provide full details:				
Did you make any payments to non-residents? For example, an offshore insurance company, royalty payments, dividends, interest, contract payments for services to non-residents, rental of overseas equipment. Advise full details:				
Have any employees been working overseas for the business during the year? Has the business had offshore employees working in New Zealand during the year? If yes, give brief details:				
Has there been any change in the nature of your business since last balance date?				
Are there any material events subsequent to balance date?				
If yes, list brief details of changes or events:				
Are there any contingent liabilities (a possible obligation arising from events before balance date?) If yes, advise:				
Company				
If a company has there been any change in the shareholding?				
Note:				
If yes, provide details of who the new shareholders are, who the previous shareholder was, number of shares and the date change:				
Trust				
If a trust has there been any change in the trustees?				
If yes, provide details of who the new trustees are, who the previous trustees were and a copy of the Deed of Appointment and Removal:				

Contact Us

Christchurch

Level 2 Building 1/181 High Street Christchurch
Central City
Christchurch 8144

T: +64 (0)3 379 1620
E: info@markhams.co.nz

www.markhams.co.nz

Correspondence

P O Box 25-007
Christchurch 8141
New Zealand



An independent member of Moore Global Network Limited - members in principal cities throughout the world. The information contained in this publication is of a general nature and should not be relied upon as a substitute for professional advice in specific cases. Moore Markhams is a network of independent firms that are each members of Moore Global Network Limited. Member firms in principal cities throughout the world. Moore Markhams independent member firms in New Zealand are located in Auckland - Christchurch - Dunedin - Queenstown - Waverley - Wellington - Whanganui.