

Name: _____

2025 Annual Business Questionnaire

Information required for financial statements and tax returns.

Please ensure this form is completed in full. Only complete the sections of the questionnaire if you answer "yes" to the relevant question.

1 Major Changes Has the nature of your business activity changed during the financial year? If yes, please provide details: 	YES NO 	If "No" go to Question: 2
<hr/> <hr/> <hr/>		
2 Records / Accounting Systems What accounting system have you used during this financial year? - Invite user (BTSR) - Other product used (Reckon, QuickBooks, Cash Manager, Accredo, Other) <i>Contact advisor for list of reports required</i> Please provide the following: - Your manual cashbook (if one is kept) including: - Completed Bank Reconciliation as at balance date Bank Statements for the year and one month following balance date including: - Business Accounts - Savings Accounts - Credit Card Statements - Foreign Bank or Investment Accounts - If you have no computer system or cash book please ensure: - All transactions are detailed on bank statements - Please clearly identify bankings which are not sales - Please provide a detailed list of any proceeds or sales not banked during the financial year.	Xero MYOB Yes No Enclosed N/A 	BTSR Linked
<hr/> <hr/> <hr/>		
3 Cash on Hand Did you have any cash, cheques or floats on hand at balance date Please provide the following records: - Total sales not banked (cash, eftpos) at balance date: - Total till floats at balance date: - Total petty cash on hand at balance date:	YES NO 	If "No" go to Question: 4
<hr/> <hr/> <hr/>		
4 Accounts Receivable (Debtors) Did you have any Accounts Receivables (Debtors) at balance date? Please provide a detailed list of any amounts owing to you at balance date including: - Date of invoice - Debtor & details - Amount owing (GST inclusive) - The total amount (GST inclusive) of all Accounts Receivable at balance date is:	YES NO Enclosed 	If "No" go to Question: 5
<hr/> <hr/> <hr/>		
Note: Bad debts must be written off before balance date if you do not consider them to be collectable.		

<p>5 Accounts Payable (Creditors)</p> <p>Did you have any Accounts Payable (Creditors) at balance date?</p> <p>Please provide a detailed list of any amounts owing by you at balance date including:</p> <ul style="list-style-type: none"> - Date of invoice - Creditor's name - Type of expense - Amount owing (GST inclusive) - The total amount (GST inclusive) of all Accounts Payable at balance date is: 	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 6</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 150px; height: 20px;" type="text"/>		

<p>6 Stock on Hand (Inventory)</p> <p>Do you carry stock?</p> <p>Please provide the following:</p> <ul style="list-style-type: none"> - Value of stock (inventory) at balance date (excluding GST): - Value of goods held on layby at balance date: - Total deposits received on layby goods held at balance date: - Details of any stock subject to security or retention of title 	<p>YES</p>	<p>NO</p>	<p>If "No" go to Question: 7</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 150px; height: 20px;" type="text"/>		
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(Please retain workpapers to support these totals)

<p>7 Work in Progress</p> <p>Do you have any Work in Progress at balance date?</p> <p><i>(Work started but not completed or invoiced by balance date)</i></p> <p>Please provide the following information:</p> <ul style="list-style-type: none"> - Actual material cost to date (excluding GST): - Employee labour costs to date: - Overhead costs to date (excluding GST): - Total Work in Progress 	<p>YES</p>	<p>NO</p>	<p>If "No" go to Question: 8</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 150px; height: 20px;" type="text"/>		
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(Please retain workpapers to support these totals)

<p>8 Fixed Assets</p> <p>Have you purchased or disposed of any Fixed Assets during the financial year?</p> <p>Please provide a list and the following details for any assets purchased over \$1,000 or sold during the financial year, including:</p> <ul style="list-style-type: none"> - Date of purchase or sale - Description of asset - Cost / sale price of asset (inclusive of GST) - How was the asset paid for / where was the money deposited - Trade in details and value (inclusive of GST) - A copy of the invoice, any HP and/or finance agreement - Details of any assets scrapped / written off 	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 9</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 150px; height: 20px;" type="text"/>		
	<input style="width: 150px; height: 20px;" type="text"/>		

<p>9 Contingent Liabilities</p> <p>Do you have any Contingent Liabilities at balance date?</p> <p>Please provide a list on any matters which may lead to a future liability which remains uncertain at balance including estimated value.</p> <ul style="list-style-type: none"> - Total estimated value of contingent liabilities at balance date: 	<p>YES</p>	<p>NO</p>	<p>If "No" go to Question: 10</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 150px; height: 20px;" type="text"/>		

<p>10 Mortgage, Loans and Hire Purchase Agreements</p> <p>Did you have any Loans and/or Hire Purchases during the financial year?</p> <p>Please provide the following records:</p> <ul style="list-style-type: none"> - Copies of any agreements that have been entered into during the financial year - Details / statements of any agreements repaid or refinanced during the financial year - Confirmation of Loan and HP balances at balance date - Loan and HP account statements if available 	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 11</p>
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	
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	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>	

11 Company Administration / Registration		YES	NO
Are you a Registered Company?			
Please provide the details to the following:			
<i>Company Details:</i>			
- Any changes in Directors during the financial year			
- Any share transfers taken place during the financial year			
- Any share transfers likely to take place in the coming year?			
<i>(this could affect the company's Qualifying Company or Look-through status and any imputation credits held)</i>			
<i>Related Party Transactions:</i>			
- A list of all transactions between the Company and any Directors, Shareholders or related entity (i.e. Family Trust) during the financial year.			
<i>(E.g. salaries, dividends, interest, purchases of assets or trading stock from/to a Director/Shareholder)</i>			
- If Baker Tilly is not the registered office for the company please supply a copy of the Interest Register showing the above listed transactions have been entered.			
<i>(At the time of the distribution the Directors must sign a certificate stating that the company is solvent)</i>			
<i>Private Use of Business Vehicles and Other Benefits</i>			
- Please provide details of vehicles available for private use and other benefits provided to the Directors, Shareholders and Employees			

YES	NO

If "No" go to
Question:
12

Please provide the details to the following:

Company Details:

- Any changes in Directors during the financial year
- Any share transfers taken place during the financial year
- Any share transfers likely to take place in the coming year?
(this could affect the company's Qualifying Company or Look-through status and any imputation credits held)

Enclosed	N/A

Related Party Transactions:

- A list of all transactions between the Company and any Directors, Shareholders or related entity (i.e. Family Trust) during the financial year.
(E.g. salaries, dividends, interest, purchases of assets or trading stock from/to a Director/Shareholder)
- If Baker Tilly is not the registered office for the company please supply a copy of the Interest Register showing the above listed transactions have been entered.

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(At the time of the distribution the Directors must sign a certificate stating that the company is solvent)

Private Use of Business Vehicles and Other Benefits

- Please provide details of vehicles available for private use and other benefits provided to the Directors, Shareholders and Employees

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12 Motor Vehicle Expenses	YES	NO		If "No" go to Question:
Do you have a Motor Vehicle that is used for business purposes?	<input type="checkbox"/>	<input type="checkbox"/>		13
<p><i>Generally you are required to keep a log book for a period of three months (every three years) to ascertain the portion of your car expenses that are business related. If you have not kept a log book for any vehicle, which has private use, the maximum deduction is 25% for the expenditure for that vehicle.</i></p>				
<p>Please check that your current business percentage is still valid and provide:</p>				
- Period log book kept:	From: <input style="width: 100%;" type="text"/>		To: <input style="width: 100%;" type="text"/>	
- Private portion of vehicle usage:			%	
- Where fuel for the car is not purchased separately, total mileage travelled during the financial year			kms	
- Business use of any private vehicle			\$	
<p><i>(Please keep all appropriate records to support your claim.)</i></p>				

YES	NO

If "No" go to
Question:
13

Do you have a Motor Vehicle that is used for business purposes?

Generally you are required to keep a log book for a period of three months (every three years) to ascertain the portion of your car expenses that are business related. If you have not kept a log book for any vehicle, which has private use, the maximum deduction is 25% for the expenditure for that vehicle.

Please check that your current business percentage is still valid and provide:

- Period log book kept:	From:	To:	
- Private portion of vehicle usage:			%
- Where fuel for the car is not purchased separately, total mileage travelled during the financial year			kms
- Business use of any private vehicle			\$

(Please keep all appropriate records to support your claim.)

13 Business Expenses Paid Privately		YES	NO	If "No" go to Question: 14
Did you pay for any Business Expenses Privately? (i.e. not paid out of your business bank account)				
Please provide a list of any and all business expenses paid from private sources during the financial year including:				
- Date of purchase				
- Details of purchase and type of expense				
- Amount of purchase including GST				
- Copy of the receipts				

YES	NO

If "No" go to
Question:
14

Did you pay for any Business Expenses Privately? (i.e. not paid out of your business bank account)

Please provide a list of any and all business expenses paid from private sources during the financial year including:

Enclosed	N/A

- Date of purchase
- Details of purchase and type of expense
- Amount of purchase including GST
- Copy of the receipts

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14 Private Use of Goods and Services	YES	NO	If "No" go to Question: 15
Did you incur any costs which have a private use component?			
Please provide details of all goods and services used privately including:			
- Purchases, materials, stock and other goods own use			
- Telephone			
- Private tolls			
- Private rental			
- Private internet			
- Private cellphone			
- Insurance			
- Power			

YES	NO

If "No" go to
Question:
15

Did you incur any costs which have a private use component?

Please provide details of all goods and services used privately including:

- Purchases, materials, stock and other goods own use
- Telephone
 - Private tolls
 - Private rental
 - Private internet
 - Private cellphone

\$	
\$	
\$	%
\$	%
\$	%
\$	%
\$	%

15 Mixed Use Assets

Did you have any of the following assets which is used both privately and for income earning use, and is also unused for 62 days or more during the financial year?

- A property (such as a holiday home)
- A ship, boat, or similar craft
- An aircraft

YES NO

If "No" go to
Question:
16

Please note "private use" of an asset is by you, your family or associated people. It can also include use (by any other person) who is charged or pays you less than 80% of market rate.

If you have any of the above please advise and provide:

- The number of days the asset was used to derive income
- The number of days the asset was used for private purposes
- The number of days it was unused
- Total income received (including from income earning days and "private" days)
- Expenses relating to the asset for the year (e.g. rates, power, insurance, fuel etc)

	days
	days
	days
\$	
\$	

16 Entertainment Expenses

Did you incur any entertainment expenses during the financial year?

YES NO

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If "No" go to
Question:
17

Please provide details of business expenditure in New Zealand on food, beverages and recreation and any transport or accommodation related to these.

Enclosed N/A

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17 Home Office Expenses / Allowance

Do you want to claim a Home Office Allowance for the year?

YES NO

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If "No" go to
Question:
18

If you use your own home for business purposes, please provide:

- Percentage of home used for business purposes

	%
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or

- Area of home used for business purposes (e.g. office or storage)

	sq. m
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- Total area of home (including garage)

	sq. m
--	-------

and

- Expenses

- Power

\$	
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- Insurance

\$	
----	--

- Repairs (supply details)

\$	
----	--

- Rates

\$	
----	--

- Wood / Power / Gas

\$	
----	--

- Rent

\$	
----	--

- Mortgage interest

\$	
----	--

- Corporate lease fees

\$	
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18 Income or Losses Received (other than from business activity)

Did you receive any other Income (e.g. interest and dividends) or Losses during the financial year, other than from the business activity, or have investments in a Managed Portfolio Scheme?

YES NO

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If "No" go to
Question:
19

Please provide the following records:

- A copy of all Interest Resident Withholding Tax certificates received
- A copy of all Dividend Advice notices (including dividend reinvestment plan and bonus issue information)

Enclosed	N/A

- Details of shares bought and/or sold during the financial year

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- Details of any other income received from rents, royalties, share of partnerships / trust and estate income

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- Details of any losses received from partnerships, companies, look-through companies, trusts, estate etc

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<p>19 Foreign Income, Expenses and Investments</p> <p>Did you receive any foreign income or incur foreign expenses or own foreign shares?</p> <p>Please provide the following details for all overseas bank accounts and investments, even if they do not pay dividends, including:</p> <ul style="list-style-type: none"> - Name of Bank or Investment Company and country of residence (if known) - Date of purchase, sale and/or investment - Original cost prices of shares or units (if known) - Number of shares held and market value at the beginning and end of the financial year - Please supply a copy of all documents regarding investments 	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 20</p>
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>20 Buying/Selling Businesses, Real Estate, and Investments</p> <p>Did you buy or sell a Business, Real Estate, or Investment during the financial year?</p> <p>For any purchase and/or sale of a business, Real Estate, Investment (e.g. shares) please provide the following:</p> <ul style="list-style-type: none"> - A copy of the Legal Settlement Statement - A copy of the Sale and Purchase Agreement - A copy of the Invoice - A copy of the Invoice for Legal Expenses, Commission paid etc <p>In certain circumstances the sale of assets, such as land (including buildings) or shares, may be assessable, including where the taxpayer trades in the asset and/or where the asset is purchased with an intention of resale.</p> <p>Land and Buildings</p> <p>If you sell a residential property on or after 1 July 2024, the brightline test will apply if your brightline end date is within two years of your brightline start date. For land sold before 1 July 2024, but on or after 27 March 2021, the brightline test can apply if the property is sold within a ten year period. A five year Brightline period may apply (rather than ten years) if the requirements for a 'new build' are satisfied.</p> <p>There are some exclusions that can apply to the Brightline test, such as the 'main home' exclusion and the exclusion for inherited property. There are other income tax rules, in addition to the Brightline test, that can result in profits from the sale of land and buildings being assessable.</p>	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 21</p>
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>			
<p>21 Legal Expenses and Solicitor's Statements</p> <p>Did you make any payments to a lawyer or solicitor?</p> <p>If "yes" please provide statements for accounts and any payments (including legal fees, settlement statements, etc)</p> <p>Note: Some legal expenses are not tax deductible, it is necessary to review the invoices</p>	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 22</p>
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>22 Lease and Rental Agreements</p> <p>Did you enter into any new Rental or Lease agreements during the financial year?</p> <p>Please provide copies of any and all new lease and/or rental agreements entered into during the financial year.</p>	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 23</p>
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>23 Goods and Services Tax (GST)</p> <p>Are you registered for GST?</p> <p>Please confirm how you prepare your GST Returns (basis)</p> <p>Please provide a copy of:</p> <ul style="list-style-type: none"> - All GST Returns filed during the financial year - A copy of all workings supporting the figures on your GST returns 	<p>YES</p> <p>Payments</p> <p>Enclosed</p>	<p>NO</p> <p>Invoice</p> <p>N/A</p>	<p>If "No" go to Question: 24</p>
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
<p>24 Wages / PAYE Returns</p> <p>Do you employ staff?</p> <p>Please provide the following:</p> <ul style="list-style-type: none"> - Your wages book for the year, or - Annual Summary reports from your computerised payroll system - Holiday pay owing as at balance date - Annual leave taken up to 63 days after balance date 	<p>YES</p> <p>Enclosed</p>	<p>NO</p> <p>N/A</p>	<p>If "No" go to Question: 25</p>
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>			

25 Fringe Benefit Tax (FBT) Do you pay FBT? Please provide the following records: - A copy of all FBT Returns filed with Inland Revenue during the financial year - A copy of all workings supporting the figures on your FBT Returns	YES Enclosed	NO N/A	If "No" go to Question: 26				
26 Insurance Do you pay and claim Insurance expenses? Please provide copies of all your insurance invoices providing a breakdown of the premiums paid for and analysis of expenses.	YES Enclosed	NO N/A	If "No" go to Question: 27				
27 Attribution Rules If the business was operated through a company or a trust, was more than 80% of the taxable income derived from one client or source?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If "No" go to Question: 28				
28 Earthquake Do you have any Earthquake (EQC) related insurance payouts? For Earthquake related EQC and/or Insurance payouts received during the financial year please attach supporting schedules received and include details of: - Date received - Amount received - Where it has been coded in your accounting system - GST returned on payment (if applicable) Has your insurer accepted and quantified your material damage/business interruption insurance claim during the financial year? Please provide a copy of the documents and the following information: - The amount determined - When the agreement was reached with your insurer - Details of what the claim relates to	YES Enclosed	NO N/A	If "No" go to Question: 29				
29 Base Erosion and Profit Sharing (BEPS) Disclosures Do you have loans with offshore entities or persons?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If "No" go to Question: 30				
30 Cryptocurrency Do you own any cryptocurrency assets? If yes, please provide detail of the transactions you have made, including purchases, sales for fiat currency and transfers between cryptocurrencies.	YES Enclosed	NO N/A	If "No" go to Question: 31				
31 Contact Information <table style="width: 100%;"> <tr> <td style="width: 50%;">Contact Person: _____</td> <td style="width: 50%;">Office Phone: _____</td> </tr> <tr> <td>Email Address: _____</td> <td>Mobile Phone: _____</td> </tr> </table>				Contact Person: _____	Office Phone: _____	Email Address: _____	Mobile Phone: _____
Contact Person: _____	Office Phone: _____						
Email Address: _____	Mobile Phone: _____						
32 Notes / Other Relevant Information <div style="border: 1px solid black; height: 100px; width: 100%;"></div>							