



ACCOUNTING EXTRA 2026 ANNUAL CHECKLIST

Below is the annual checklist for financial statements and tax returns.

We ask that you complete the checklist and return it to us as early as possible with your relevant records as indicated on the checklist. It is important to sign the checklist, which gives us the authority to access information and file returns on your behalf.

We look forward to hearing from you. Please do not hesitate to contact us if you have any questions.

Client Name: _____

IRD No.: _____ - _____ - _____

Balance Date: ___ / ___ / _____

Terms of Engagement

As the client, I hereby instruct Accounting Extra Ltd to prepare financial statements and tax returns for the 2026 tax year for the above entity and any associated entities. I undertake to supply all information necessary to carry out such services and will be responsible for the accuracy and completeness of such information. Accounting Extra Ltd's services are not intended to and accordingly will not result in the expression of opinion on the financial statements, or in fulfilling any statutory audit or review requirements.

I understand that the financial statements and tax returns are prepared for our own use and are to determine any tax liabilities. Accounting Extra Ltd does not accept responsibility to any other person or organisation for the contents of the financial statements.

By signing below, you give Accounting Extra Ltd authority to:

- Access and change information from the IRD for all tax types; this may be via telephone, via fax, in writing, via IRD Online Lookup, via email or other internet communication.
- Access and change information from the ACC via telephone, in writing or through ACC Online.
- Verify financial information held by other parties.

Signed

.....
 Signature

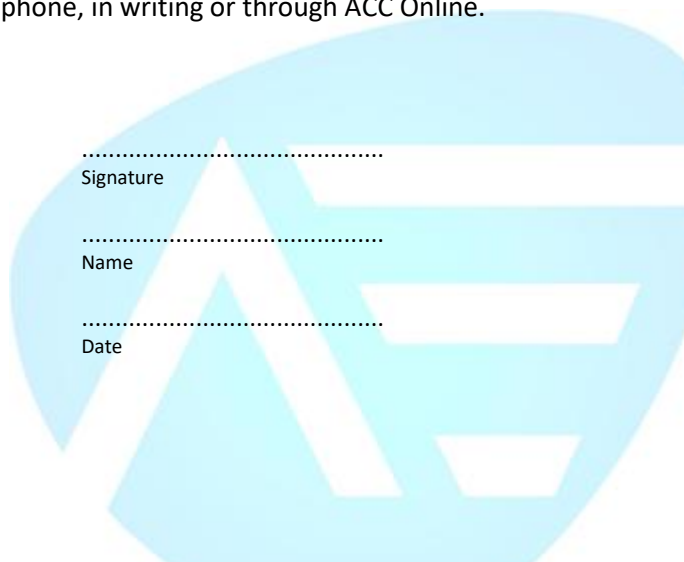
.....
 Name

.....
 Date

.....
 Signature

.....
 Name

.....
 Date



CHECKLIST FOR ANNUAL FINANCIAL STATEMENTS 2026 TAX YEAR

Please check the list below to ensure you have provided all the applicable information.

Please check relevant matters, not all questions will apply to you

| | |
|--|--|
| If not using Xero, bank transactions for the full financial year, either in a csv file downloaded from internet banking, or accounting software program. | |
| Business bank statement showing the balance at the end of your business's financial year (this should reconcile to your software program) | |
| Supplier statements and invoices | |
| Wages book, or a backup of your payroll software | |
| Loan statements, or annual loan summary of interest & principal paid | |
| Lease/HP agreements. Details if settled early | |
| Legal statements and invoices relating to business transactions | |
| Stock-take sheets and work in progress | |
| List of creditors (accounts payable) if not in Xero | |
| List of debtors (accounts receivable) if not in Xero | |
| Record of assets purchased/sold/disposed or written off | |
| Copies of GST returns, workings and assessments | |
| Copies of FBT or other IRD returns, workings and assessments | |
| Family support details | |
| Interest and RWT certificates | |
| Dividend certificates | |

E-mail

If you use e-mail and are happy for us to contact you via e-mail please complete the following:

What is your e-mail address

Goods & Services Tax (GST)

Are you registered for GST?

Yes/No

If yes, if you are not using Xero to calculate your GST returns, please supply details of your workings for your GST Returns.

Cash on Hand

Was there any money not banked at balance date?

Yes/No

If yes, please indicate date and amount

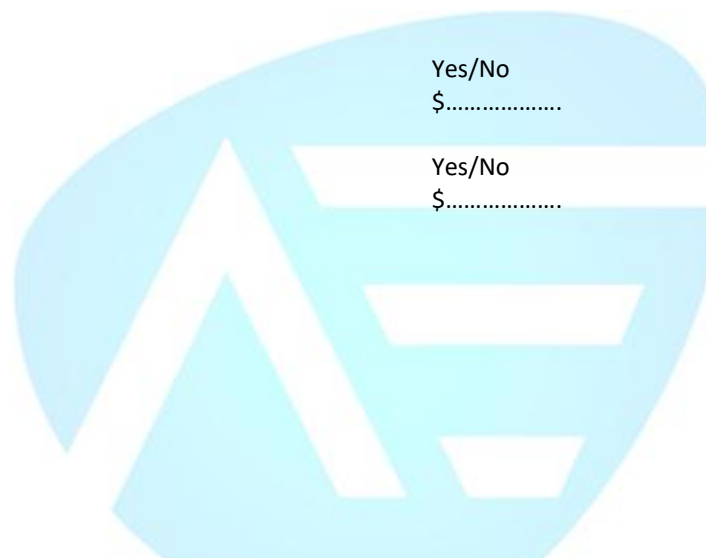
\$.....

Do you have a cash float?

Yes/No

If yes, how much?

\$.....



Bank and Cash Transactions

Ensure the bank balance in your software program reconciles to the actual bank statement, and any personal expenses and drawings have been correctly coded or clearly marked.

- Were all the business takings banked into the business account? Yes/No
If no, provide details and analysis
 Cash taken for private use: \$ _____
 Out of till expenses: \$ _____
 Other: \$ _____

- Have you received any deposits from customers for goods not yet supplied? Yes/No
 (eg income in advance) **If yes, please supply details**

- Have you received any other income (e.g. interest, dividends, income from a partnership, estate or trust or any income from overseas) which has not been banked into the business bank account? **If yes, please supply details.** Yes/No

- Have you paid any expenses from funds other than the business bank account? **If yes, please schedule.** Yes/No

- Do you use credit cards for business purposes? **If yes, please supply statements for the full year, indicating clearly any business-related costs.** Yes/No

- Were there any business transactions carried out via your solicitor? **If yes, please enclose legal statements.** (eg property purchases and refinances) Yes/No

Overseas Investments & Transactions

- Have you received income from or paid any expenses to people/businesses who are not New Zealand residents? **If yes, please attach details.** Yes/No

- Do you have any overseas investments? **If yes, please detail and supply copies of the appropriate documentation.** Yes/No

Property & Investments

- Has your business (or yourself personally) sold a property during the year? Yes/No
 (Either own property or investment property)

 If yes, what date was the property sold?

 What date was the property purchased?

Please ensure a copy of the solicitor's settlement statement is provided along with the sale and purchase agreement and any other relevant documentation.

- Have you purchased or sold any investments or shares during the year? Yes/No



Debtors (Accounts Receivable)

Total owed to you at 2026 year-end (GST inclusive) \$.....
 (incl. Payments received after your 2026 balance date that were owed at that date).

Please schedule below or attach a list of debtors.

| Name of debtor | Gross amount | GST | Net amount |
|----------------|--------------|-----|------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL: | | | |

Note: Bad debts must be written off by your 2026 balance date or the business financial year end if you do not consider them to be collectible.

Creditors (Accounts Payable)

Total owed by you at 2026 year-end or the business financial year end (GST inclusive) \$.....
 (incl. payments made after your 2026 balance date that were owing at that date)

Please complete the schedule below or attach list of creditors.

| Name of creditor | Type of expense | Gross amount | GST | Net amount |
|------------------|-----------------|--------------|-----|------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | |

Stock on Hand

Total stock on hand at your 2026 balance date or the business year-end (excluding GST) \$.....

A stocktake should be performed at balance date and adequate records retained to substantiate this figure. Stock on hand should be valued at the lower of cost or net realisable value (what you can sell it for).

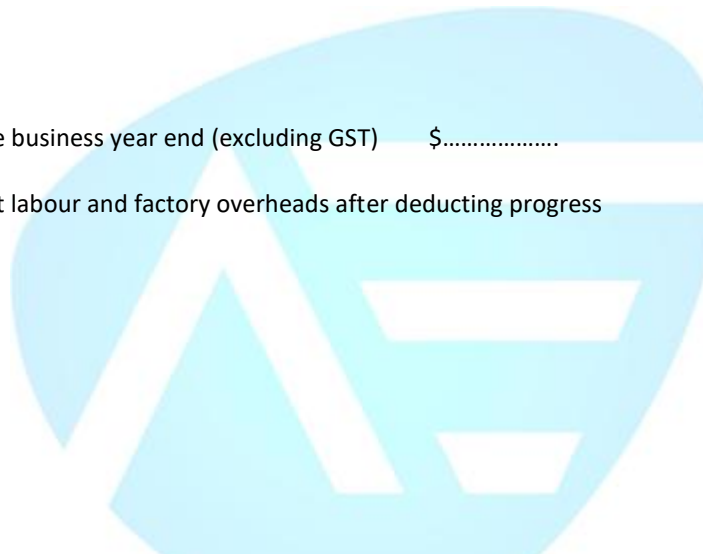
Circle basis of valuation: cost / replacement / market value

Exclude obsolete stock, only if it has no commercial value.

Work in Progress

Total work in progress at your 2026 balance date or the business year end (excluding GST) \$.....

Work in progress should be valued at cost of material, direct labour and factory overheads after deducting progress payments. Profit margins should not be included.



Assets

Review the fixed asset schedule attached to last year's financial statements and complete the appropriate sections below for all purchases, sales or disposals/write-offs.

Purchases

| Asset | Date of Purchase | Purchase Price including GST | Financed Yes/No |
|-------|------------------|------------------------------|-----------------|
| | | | |
| | | | |
| | | | |

Attach a copy of the invoice relating to any asset purchased for over \$1,000 (excl GST)

Sales / Write offs

| Asset | Date of Sale | Sale Value including GST | Date funds deposited, or details of trade in if proceeds not received |
|-------|--------------|--------------------------|---|
| | | | |
| | | | |
| | | | |

Mortgages/Loans/Hire Purchase/Other Finance Funding/Future Commitments

- Did the business enter into any loan agreements during the past financial year? Yes/No
If yes, please supply copies of all the documentation.
- Have you committed to any future spending e.g. The purchase of a large capital item in the next few months, guarantees made by the business on behalf of others. Yes/No
If yes, please attach details.

Other Business Expenditure

- Did the business have any of the following situations/expenses during the year: Yes/No
- Meals off-site (i.e. at a restaurant) with business contacts, guests or staff
 - Staff Christmas party
 - Gifts for clients
 - Corporate box or season passes
 - Friday night drinks
 - Subsidised gym membership or similar for staff
 - Vehicles taken home by an employee
 - Vehicles used privately by an employee
 - Sold goods or provided benefits to employee

If yes, please provide the details below:

| Date | Detail – to whom paid | Type of Entertainment | Cost (excl. GST) |
|------|-----------------------|-----------------------|------------------|
| | | | |
| | | | |
| | | | |

- Do you pay Fringe Benefit Tax? Yes/No
If yes, please supply copies of all returns filed during the year with working papers.

Remuneration owed to employees

At your business balance date was remuneration owed to employees that were subsequently paid within 63 days of your balance date? (eg Holiday Pay and Bonuses). **If yes**, please supply the amount. Yes/No

Home Office/Workshop/Garage Claim

If you use an area of your private home for business purposes, you may be able to claim a portion of your home related expenses as a tax deduction. If you wish to claim this deduction, please complete the following.

| | \$ | | \$ |
|-----------------------------------|----|----------------------------|----|
| Rent (if not owned) | | Valuation fees re mortgage | |
| Insurance (house and contents) | | Legal expenses re mortgage | |
| Repairs | | Rates and water rates | |
| Power & gas | | Telephone rental | |
| Interest (loan to purchase house) | | | |

- Do you use part of your home for business purposes and wish to claim home office or home workshop expenses? Yes/No

If yes, please provide the following details:

Area of officem2 Area of homem2
 Area of workshopm2

Business Portion of Expenses

Did you incur any costs, which are partly for business and partly for private purposes? Yes/No
 Please indicate below the business portion

Motor vehicle (as per log)% Insurance%
 Telephone/tolls% Subscriptions%
 Power% Travel expenses%

Have you kept a log of motor vehicle usage? Yes/No

If yes, please enclose it.

A logbook must be kept for a period of 90 consecutive days every three years unless your vehicle is owned by a company that is paying FBT, or if the vehicle is exempt from FBT.

Family Support

Are you currently registered for Working for Families? Yes/No

If yes or if you would like to see if you qualify, please attach details of the children's names, IRD numbers and birth dates.

Trust Tax Returns

If we are completing a trust tax return as part of the engagement? Yes/No

From the 2022 tax year, the trusts' tax returns require additional beneficiary and settlor details. Can you please provide the IRD numbers, date of birth, and addresses for all beneficiaries and settlors of the trust.

Your time and effort in completing this form is much appreciated by the team at Accounting Extra Ltd.

