



Financial Statements Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone	
IRD Number		Cell	
Balance Date		Email	

To: Macdonald Perniskie Limited

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the 2026 financial year. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the Financial Statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/we will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/we signed when I/we became a client.

Fees invoiced to me/us by Macdonald Perniskie Limited are based either on the value of time spent on each assignment or via an agreed client service plan. Payment is required on or by the 20th of the month following invoice, except where there is an agreed payment arrangement in place. The Directors of Macdonald Perniskie Limited reserve the right to charge interest of 1.5% monthly on unarranged overdue accounts. Any expenses, legal or otherwise, to recover outstanding monies will be chargeable to me/us.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, Inland Revenue Department (through all channels including electronic ones) for all tax types (excluding child support), ACC and all other government agencies to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

Signature _____

Date _____



1. Interest and dividends

N/A

Please attach all tax deduction certificates and dividend advices.

2. Shares

N/A

Please attach details of shares bought or sold during year. Also included details of any alteration in shares owned including any as a result of company restructuring.

Shares bought		Shares sold	
Company name	No. of shares	Company name	No. of shares
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

3. PIE income

N/A

Please attach all annual PIE tax statement advices – we will determine whether this income needs to be included in your tax return.

4. Rental income

N/A

Please attach full details of rent received, address of property, number of months let or available for letting, and expenses incurred (e.g. Bank fees, insurance, interest, legal, rates, repairs and maintenance).

5. Income from trust/estate/partnership

N/A

Name	IRD No.	Balance Date	Amount
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

6. Shares or units in a foreign company or unit trust

N/A

If you hold shares or units in a foreign company or unit trust these maybe taxed under the Foreign Investment Fund (FIF) rules. Please provide the following details for each holding in order for us to determine whether the FIF rules will apply to you.

Name of foreign company or unit trust _____

Number of shares held at end of income year _____

Number and value of shares bought and sold during the income year, including dates

Dividends received during the year _____



7. Interest in a foreign superannuation scheme or life insurance policy

N/A

If you held rights or an interest in any of the above foreign entities at any time during the year, the following information is required

- Name of foreign company or fund
Country of residence
Details of amounts withdrawn
Nature of interest held (e.g. Superannuation, insurance)
Date that interest was acquired

In addition, please disclose interest held by relatives and persons (including your companies, partnerships, trusts) associated to you so that we can determine your deemed total interest in the foreign company or fund under the international tax rules.

8. Off-shore investments/loans

N/A

Please provide details and documentation for all bank accounts denominated in foreign currency and all off-shore non-equity investments and loans.

9. Other income received from overseas investments

N/A

Please attach details, including advice notices, of income received from overseas investments. If any of the income was banked into a New Zealand bank account please advise the exchange rate which it was converted at.

10. Deductible expenses

N/A

Please attach details of expenses incurred in earning income (e.g. commissions, loss of income insurance, interest on loans used to acquire investments etc).

11. Losses from look-through companies

N/A

Table with 3 columns: Company, Shareholding, Loss. Includes two rows of blank lines for data entry.

12. Tax treatment of financial arrangements

N/A

Please provide details of financial arrangements held by you during the year (e.g. government and local body stock, commercial bills, bonds etc).

Table with 4 columns: Type, Other Party, Term, Total value. Includes two rows of blank lines for data entry.



13. Student loan

Did you have a student loan during the year?

Yes/No

14. Working for families

Did you receive working for families during the year?

Please provide details of any children born during the year _____

N/A

Yes/No

15. Donations

If you wish us to complete your personal tax rebate claim form please provide us with all receipts for donations made in excess of \$5.00.

N/A

16. Key issues

Please note down any issues you would like to discuss when we meet.

N/A
