McIntyre Dick

2025 Business Checklist

Entity / Business Name: ______________________

Individual Names: ______________________

Engagement
I/We instruct McIntyre Dick & Partners to prepare my/our financial reports and taxation returns for the 2025 financial year. I/We undertake to supply all information necessary to carry out such services (as per the engagement) and will be responsible for the accuracy and completeness of such information. Unless otherwise instructed any financial statements will be special purpose financial statements to meet the requirements of the Income Tax Act 2007 and the Tax Administration (Financial Statements) Order 2014.

Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements or tax returns summaries in so far as third parties are concerned, or the fulfilling of any statutory audit requirements.

Authority to Obtain Information
You are hereby authorised to communicate with the appropriate bankers, solicitors, finance companies, Inland Revenue, ACC and other persons or organisations to obtain such further information as you may require in order to carry out the above engagement.

This authority continues until such time as it is revoked by me in writing.

______________________ ______________________

Signatures ***Date***

Do you give authority to send your accounts to your banker/ bank if they request it? Yes ☐ No ☐

Email address for banker: ______________________

Tax Refunds Direct Credited

Inland Revenue now direct credit refunds to your bank. Please advise the bank account you wish refunds (if any) to go into.

Account Name ______________________ **Bank Account Number** ______________________

Please Note: **Key Issues** you wish to discuss when we meet **Major Transactions** we need to know about **Contact Details** that have changed so we can update our records

McIntyre Dick

2025 Information Checklist

Information Required Summary The below information is required in respect of your business	Tick
1. **Financial records** for year - complete **schedule 1**	
2. **Cash on Hand** at balance date - complete **schedule 2**	
3. **Stock on Hand** at balance date - complete **schedule 3**	
4. **Work in Progress** at balance date - complete **schedule 4**	
5. Details of **goods taken** for own use - complete **schedule 5**	
6. **Out of Pocket Expenses** - complete **schedule 6**	
7. **Home office** - complete **schedule 7**	
8. **Revenue received in advance** - complete **schedule 8**	
9. **Accounts Payable** at balance date - complete **schedule 9**	
10. **Accounts Receivable** at balance date - complete **schedule 10**	
11. Details of **fixed asset** purchases and sales - complete **schedule 11**	
12. All **mortgage and bank loan** statements confirming balances at year end balance date	
13. All **Hire Purchase** Contracts - new and existing	
14. Copies of **GST Returns** (if not on software) and **FBT Returns** filed and your workings	
15. All **insurance** invoices, finance arrangements and details of any **insurance claims**	
16. **Interest Received and RWT certificates** issued by banks and financial institutions	
17. **Wages Paid** - complete - **schedule 12**	
18. **Dividends received** - attach dividend advices	
19. **Investment** statements showing values at balance date and details of any purchases / deposits or sales / withdrawals	
20. All **legal** invoices, statements, sale and purchase agreements or other documentation	
21. Invoices for any **unusual transactions** requiring further detail, large **repairs and maintenance** amounts	
22. Details of any **gifting** made or changes to **family loan balances**	
23. **Government Subsidies and Loans** - please advise and provide dates and amounts received	

Personal Tax Information For each individual tax return also required please provide the following information	**Tick**
1. **Salary, wages**, NZ Superannuation, withholding income - We will receive direct from Inland Revenue	N/A
2. **Other income** received with no tax deducted	
3. **Interest received and RWT certificates** issued by banks and financial institutions	
4. **Dividends received** - attach dividend advices	
5. **Rental property income** - please print and **complete schedule** from our website	
6. **Share/bond purchases or sales** - attach documentation	
7. **PIE / Kiwisaver** income - attach PIE tax statements	
8. **Overseas** income or overseas investment income	
9. All **donation** receipts	
10. Income or losses from an **estate, trust, partnership or Look-through company** that we do not prepare accounts for	
11. **Deductible expenses -** attached details of expenses incurred in earning income e.g. loss of income insurance, interest on loans used to acquire investments	
12. **Student loan** tick if you have a student loan	
13. **Working for families** - please print and **complete schedule** from our website	
14. Do you want us to prepare your **children's tax returns?** If so, provide the above information for them	

1. FINANCIAL INFORMATION

Online software Xero, MYOB Essentials	**Tick**
We will have access to your Xero / MYOB file so you do not need to provide any reports	
Bank statement showing balance at balance date for accounts processed in Xero/MYOB	
All bank statements for bank accounts not processed in Xero/MYOB	
If you attach invoices to bills/transactions or use file library please tick	

Desktop software - MYOB, Reckon	**Tick**
Ensure final GST for the year has been completed	
Ensure bank reconciliation is complete to balance date	
Please provide a backup of your file by email or USB and advise software and version	
Bank statement showing balance at balance date for accounts processed in software	
All bank statements for bank accounts not processed in software	

Manual or Electronic Cashbook	**Tick**
All bank statements for the year	
Ensure cashbook reconciles to year end bank balance	

Bank Statements Only	**Tick**
All bank statements for the year	
Narrate statements for any transactions not easily identified as to what transaction is	

2. CASH ON HAND

Provide detail of any cash on hand at balance date

Details	Amount $	Date Banked
Cash float		
Petty cash		
Cash not yet banked		
Eftpos receipts not received at bank		

3. STOCK ON HAND

Provide detail of any trading stock on hand at balance date held for resale. This is to be valued at the lower of cost or selling price.

Value of stock on hand at balance date (Excluding GST) = $

(Please provide work papers to support this total)

4. WORK IN PROGRESS

Include any work or jobs started, but not yet completed at balance date

The value of work in progress is calculated on a job by job basis using the below formula. Note all amounts are to be GST exclusive and must have been paid or payable at balance date.

material cost + employee labour cost - customer deposits / payments = work in progress

Value of work in progress at balance date = $

(Please provide work papers to support this total)

5. GOODS TAKEN FOR OWN USE

Details	Market Value (Incl. GST)

Have these been adjusted for in your GST returns? ☐ Yes / ☐ No

6. OUT OF POCKET EXPENSES

Please give details of any business expenses paid from private sources during the year (ie not paid out of **your business bank account) - supply receipts where possible.**

Payee	Expense	Amount (Incl. GST)

7. HOME OFFICE

If you have a dedicated office space at your home please complete the following.

Details	Amount (GST incl)
Rates	
Power	
Insurance - Building	
Insurance - Contents	
Repairs (supply detail)	
Rent	
Interest expense	

Area	Area sq/m
Office area	
Total area of home	
Office %	

8. REVENUE RECEIVED IN ADVANCE / LAYBUYS

Please provide details of any deposits or payments received for goods or services not yet provided. Do not include if already included in your Accounts Receivable or Work in Progress

Customer	Funds Received (GST Excl)

9. ACCOUNTS PAYABLE

List amounts you owe to others as at balance date or if you use a computerised system, provide a copy of the Accounts Payable/Creditors Aged Trial Balance

Details (Name / Supplier)	Code	Qty	GST Incl. Amount
PAYE			
FBT			
Telephone			
Power			
Total			

10. ACCOUNTS RECEIVABLE

List amounts owed to you by others as at balance date or if you use a computerised system, provide a copy of the Accounts Receivable/Debtors Aged Trial Balance

Details (Name / Supplier)	Code	Qty	GST Incl. Amount
	Total		

11. ASSETS PURCHASED AND SOLD

ASSETS PURCHASED (with a GST excl cost of more than $1,000)
Copy of invoices required

Supplier and Asset	Date	Amount

ASSETS SOLD / WRITTEN OFF
Copy of invoices required

Purchaser and Asset	W/Off (Tick)	Date	Amount
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		
	☐		

12. WAGES PAID

Please advise what payroll software is used and provide yearly summary report from this.

Accrued Employee Entitlements	
Are accruals for employee entitlements (including bonuses, commissions, holiday pay, long service leave, etc) calculated to year end and included in the financial information provided?	☐ YES / ☐ NO
Such monetary remuneration is only deductible when it is incurred by year end and has been paid out to employees either in the year or within 63 days of year end.	
Of calculated accruals, how much was paid within 63 days of year end?	$