2026
Individual Checklist

Ensure this checklist has been reviewed and included with your records, and please sign the last page.

Client Name: _____

Balance Date: _____

Checklist of Supplied Information

Personal Income

- Details of all income received from wages, salaries, national superannuation, WINZ, or ACC have been supplied.
- If income was received from employment with withholding tax deducted, the separate **Business Checklist** has been completed.
- Details of partnership income or loss, including the partnership name, have been supplied.
- If a shareholder salary with no tax deducted was received, or shares were held in a QC/LTC, I have provided the name of the company. Where appropriate, I have also included copies of the relevant entities' Financial Statements and Tax Returns.
- Interest and dividend income details have been supplied and supporting certificates have been attached.
- Information regarding investments in shares or other securities has been supplied.
- If income was received from an Estate or Trust (including overseas Trusts and Estates), the name and supporting details have been included.
- Confirmation has been supplied if a government wage subsidy or resurgence payment was received during the year.
- Full details of overseas bank accounts, investments, life insurance policies, superannuation funds, or other overseas income have been supplied. This includes overseas property.
- If rental income was earned, the **Rental Checklist** has been completed.

Mixed-Use Assets

- If a holiday home, boat, or plane (market value over $50,000) was used both privately and to generate income, the **Mixed-Use Asset Checklist** has been completed.

Property Transactions

- Confirmation has been supplied regarding any residential property purchases and sales that were not the main residence.
- If a residential property was sold where Residential Land Withholding Tax was deducted and paid to IRD, supporting documentation has been included.

Other Income

- Details of any share options (whether they have been exercised or not) granted by an employer have been supplied.
- If involved in crypto asset (e.g. Bitcoin) mining or trading, full ownership details have been supplied.
- If any amount has been received from an Estate/Trust the name and supporting details have been supplied.
- Any other income sources not mentioned above have been disclosed, and supporting documentation has been attached.

Deductions & Other Financial Information

- Confirmation has been provided of income protection insurance premiums paid, including the year-end tax statement along with details of any payouts under this policy.
- Details of any student's loans held have been supplied.
- Copies of receipts for donations over $5.00, made to charities, schools, religious organisations, or sporting organisations have been supplied.

Tax Refunds

- Bank account details have been supplied for any tax refund.

Tax Residency

- If you believe you were not a New Zealand tax resident during the year, confirmation has been provided regarding your overseas travel, including dates of departure and return, and whether a permanent place of abode in New Zealand was maintained.

Other Information

- The above checklist of supplied information is a guide only. Any other sources of income, costs, assets or liabilities not specifically mentioned in the checklist have been supplied, along with the necessary supporting documentation.

Declaration

Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the above balance date.

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 during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating noncompliance with laws and regulations – however, should anything come to light of this nature during this process, you will bring that to my/our attention.

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 our most recent Engagement Letter. You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information, as you require, in order to complete the above assignments.

I/We authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Signature: _____

Date: _____

Thank you for reviewing this checklist and supplying all relevant information.