Business Advisory Accounting & Tax Services Limited

Chartered Certified Accountants and Business Advisors

Established in 2001

Annual Accounting Checklist
Personal Income Tax
Year Ended 31 March 2026

INTRODUCTION

Our goal is simple: make your tax return as easy and cost-effective as possible. This checklist guides you through exactly what we need - so there are no delays, no surprises, and no unnecessary fees.

COMPLETE INFORMATION SAVES YOU MONEY

Our fees reflect the time, complexity, and skill involved in your return. The more complete and accurate your information upfront, the faster we work - and the lower your bill. Incomplete information means paused work, follow-up calls, and increased costs for both of us.

HOW TO USE THIS CHECKLIST

This checklist covers the year ending 31 March 2026. If your balance date differs, contact us and we'll send the right one. Work through each section, tick the boxes, and attach the documents requested.

If you get stuck, call us on 09 449 0417- we're happy to help.

WHICH CHECKLIST DO YOU NEED?

- Company? Use our Companies Checklist.
- Trust? Use our Trading Trust Checklist.
- Individual? Complete a separate checklist for each person.

WHAT HAPPENS NEXT

Once completed, email, post, or bring your information to us, or book an appointment - in person, or via MS Teams. We work through returns in the order received and aim to complete yours within four to six weeks. Have a deadline? Let us know and we'll prioritise accordingly.

Please sign the acknowledgement on the final page before submitting.

Thank you for choosing Business Advisory Accounting & Tax Services Limited. We value your business and referrals and look forward to assisting you with your tax return.

Wishing you all the best for the year ahead!

Mark Gwilliam FCCA
Director

DISCUSSING YOUR TAX RETURN AND ACCOUNTS

We'd love the opportunity to walk you through your results - it's a great way to review your tax position, ask questions, and identify planning opportunities for the year ahead. Please confirm your preferences below (tick all that apply):

Option	Yes	No
In person at our office	☐	☐
Video call	☐	☐
Phone call	☐	☐
Via email without a meeting	☐	☐

SIGNING YOUR DOCUMENTS

Option	Yes	No
Electronically via Adobe Sign	☐	☐
In person at our office	☐	☐
Posted copy	☐	☐

We accept no responsibility for documents lost in transit.

DISCLAIMER

This checklist is for information-gathering purposes only and does not constitute tax, legal, or financial advice. BAS accepts no liability for decisions made based on information contained herein. We strongly recommend discussing your specific circumstances with us before making any significant financial decisions.

Additional copies of this checklist are available at bizadvice.co.nz/resources-insights or by calling 09 449 0417.

OUR CONTACT DETAILS

Telephone	09 449 0417
Email	help@bizadvice.co.nz
Post	PO Box 33-1082, Takapuna, Auckland 0740
Address	3/9 Brian Avenue Forrest Hill, Auckland 0620
Website	www.bizadvice.co.nz

CHECKLIST - PLEASE COMPLETE ALL RELEVANT SECTIONS

Important: Please answer every question. To avoid delays and additional fees, every question requires a "Yes" or "No/NA" response. Leaving a box unticked will be treated as incomplete information that we must follow up on, and which may cause delays.

If you answer Yes, please provide the supporting documents indicated.

INCOME

Question	Yes	No/NA
Salary, Wages, ACC or Benefits Did you receive any income from salary, wages, ACC payments, WINZ benefits, or New Zealand Superannuation? If yes, we will obtain this information directly from IRD.	☐	☐
Overseas Employment Income Did you receive any salary or wages from an overseas employer for which no PAYE was deducted? If yes, please attach full details including the employer name, country, and amounts received.	☐	☐
Self-Employment or Business Income Did you earn any income from self-employment, contracting, or a business activity not operated through a company or trust? If yes, attach a summary of income and expenses.	☐	☐
Income Protection and Disability Insurance Do you have Income Protection or Disability Insurance? If yes, attach a copy of the invoice and policy and provide details of the annual premium paid.	☐	☐
Insurance Did you receive an insurance payout to replace lost income during the year? If yes, attach the payout letter and details of the sum received.	☐	☐

NZ INTEREST, DIVIDENDS AND INVESTMENTS

Question	Yes	No/NA
NZ Interest and Dividends Did you receive any interest, dividends, or PIE income during the year? If yes, attach all RWT certificates, dividend statements, and PIE income details. Note: you must declare all interest income regardless of amount - please obtain certificates from your bank even if interest received was under $50.	☐	☐
Share Trading Did you buy and/or sell shares during the year? If yes, attach investment and share trading statements.	☐	☐
Term Deposits Did you invest in any term deposits during the year? If yes, attach term deposit statements.	☐	☐
Borrowed Funds for Investment Did you borrow any funds to enable investments during the year? If yes, attach loan statements.	☐	☐
Other Financial Arrangements Do you hold any of the following: bank accounts in foreign currency, deferred settlements, forward contracts, or any other financial instruments? If yes, attach related documents.	☐	☐

OVERSEAS INCOME AND FOREIGN INVESTMENTS

Question	Yes	No/NA
Overseas Investments Did you hold any overseas investments during the year (shares, unit trusts, managed funds, etc.)? If yes, please attach investment and income statements, details of any sales or purchases (dates, prices, number of units), and valuations as of 31 March 2025 and 31 March 2026 showing cost and market value for each investment.	☐	☐
Foreign Investment Fund (FIF) Do any of your overseas investments fall outside the Australian FIF exemption? If yes, we will discuss this with you - FIF rules may apply and specialist calculations may be required.	☐	☐
Foreign Company Control Do you control any foreign companies or hold interests in overseas trusts? If yes, attach financial statements and full details.	☐	☐
Foreign Bank Accounts Do you hold any bank accounts or investments denominated in foreign currencies? If yes, attach statements.	☐	☐
Foreign Pension or Lump Sum Did you receive any lump sum pension withdrawals or payouts from an overseas pension scheme during the year? If yes, attach full details.	☐	☐

PROPERTY

Question	Yes	No/NA
Rental Income Did you receive any rental income from rental properties, boarders, holiday homes, boats, or aircraft? If yes, please complete a separate Rental Property Checklist.	☐	☐
Land Transactions Did you buy or sell any land or property during the year? Did you sell any residential property you had owned for less than 10 years? If yes to either, attach full details including settlement statements and any valuations.	☐	☐

OTHER INCOME AND ENTITLEMENTS

Question	Yes	No/NA
Working for Families Did you receive a Family Tax Credit or Child Support during the year? Do you have children under 18 who are not financially independent and are at school or a tertiary institution? If yes, please advise if you would like us to complete your Working for Families tax credit entitlement.	☐	☐
Student Loan Do you have a student loan? If yes, we will obtain details directly from IRD.	☐	☐

Donations Tax Credits Would you like us to file a donations tax credit claim on your behalf? If yes, attach copies of all donation receipts for the year. Note: donations must be to an approved donee organisation.	☐	☐
Employee Share Purchase Scheme Did you participate in an Employee Share Purchase Scheme or arrangement operated by your current or former employer? If yes, attach full details of the plan, shares issued, options received and exercised, market value at vesting date, amounts paid by you, and dates shares were granted and vested.	☐	☐

DIGITAL AND OTHER INCOME

Question	Yes	No/NA
Crypto-assets (e.g., Bitcoin, Ethereum, NFTs) Did you buy, sell, trade, swap, gift, or otherwise dispose of any crypto-assets during the year? If yes, please attach: • Transaction reports from all exchanges or platforms used (e.g., Easy Crypto, Binance). These reports must show the date, type, quantity, and NZD value for every transaction. • A summary of any crypto-assets you held on 31 March 2026.	☐	☐
Online Platforms / Gig Economy Did you earn any income from online platforms or services (e.g., Uber, Airbnb, OnlyFans, YouTube, online content creation, or providing services via platforms like Upwork)? If yes, please attach: • Annual income summaries from each platform. • Bank statements showing the income received if summaries are unavailable. • A summary of all expenses incurred to earn this income (e.g., vehicle costs, platform fees, home office expenses, subscription costs).	☐	☐

TRUSTS AND SPECIAL MATTERS

Question	Yes	No/NA
Foreign Trust Are you a settlor, trustee, beneficiary, or appointer of any trust that has overseas assets, trustees, or beneficiaries? Or did you make a settlement on a trust before you became a NZ tax resident? If yes, we will contact you for further details.	☐	☐
Relationship Property Settlement Did you receive or transfer any assets as part of a relationship property settlement during the year? If yes, attach full details including settlement agreement.	☐	☐
Estate or Deceased Estate Did you receive income as executor or beneficiary of a deceased estate during the year? If yes, attach details.	☐	☐

OTHER RELEVANT INFORMATION and MATTERS

Use this space to tell us anything else we should know. For example:

- Did your personal circumstances change significantly during the year (marriage, separation, new dependants)?
- Did you receive any one-off payments such as redundancy, legal settlements, or inheritances?
- Are there any IRD correspondence or outstanding matters we should be aware of?
- Any other information you think may be relevant to your tax return.

FUTURE PLANS

To help with your future tax planning, please tell us about any relevant plans for the next 12 months. For example: plans to refinance or borrow, intentions to buy or sell property, changes to your personal income (e.g. retirement, redundancy, etc), or any other significant financial changes on the horizon.

AUTHORITY

I accept full responsibility for the information I provide and acknowledge that BAS accepts no liability for its accuracy or completeness. BAS is not required to audit or independently verify the information supplied. Where BAS receives refunds on my behalf, I authorise BAS to deduct any outstanding fees before transferring the balance to my nominated account.

By signing, I confirm I have read and agree to BAS' terms of business, which sets out the scope of services to be provided and associated fees, Furthermore, to the best of my knowledge, all information, income, and deductions provided are true, correct, and complete. I have fully disclosed and provided you with all sources of income.

I confirm that I have read and answered every question in this checklist. I understand that any unanswered questions or unticked boxes will be treated as incomplete information. I acknowledge that BAS is required to follow up on all incomplete information to ensure my tax return is true, correct, and complete, and that this follow-up may result in delays and additional fees as outlined in our terms of business.

ACKNOWLEDGEMENT

Signature	
Name	
Date	