Terms of Engagement and Authority to Obtain Information - 2025

Ensure this questionnaire is completed and included with your records

To: Rodgers & Co Limited

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns. 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 non-compliance 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 the original Engagement Letter I/We signed when I/We became a client.

I/We also accept that Rodgers & Co Limited has the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at the discretion of Rodgers & Co Limited. I/We accept that any collection costs incurred by Rodgers & Co Limited will be fully recoverable from me/us.

Authority to Act

Rodgers & Co Limited are hereby authorised to obtain information from my/our bankers, solicitors, finance companies, government agencies and Inland Revenue through all channels including electronic ones for all tax types (except Child Support), to obtain such information as required in order to complete the above assignments.

I/We authorise Rodgers & Co Limited to act as our agent with Tax Management New Zealand Limited (TMNZ) to access relevant tax information from Inland Revenue in respect of my/our tax obligations and taxpayer account details.

I/We authorise Rodgers & Co Limited to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent for all tax types. You are therefore authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities.

I confirm that if I am signing in the capacity of a delegated Trustee, I have been granted authority to act on behalf of all Trustees.

Name of Entity/Individual	IRD Number	Signed

Please ensure this is completed by all entities requiring a Tax Return, and returned to us – It is a requirement of Inland Revenue that we have these authorisations on file.

Records Required for the period 01/04/2024 – 31/03/2025	✓	Comment
• Bank Transactions including Confirmation of Balance as at 31/3/2025 • Backup of your Accounting System if we don't already have access (or if it is not Online). • Manual Cashbook if Applicable	☐	
• Loan Statements	☐	
• Wage Records	☐	
• FBT Returns and Workpapers	☐	
• GST Returns and Workpapers	☐	
• Interest and Dividend Certificates	☐	
• Accounts Receivable (amounts owing to you at 31/03/25)	☐	
• Accounts Payable (amounts owing by you at 31/03/25)	☐	
• Cash on Hand, Petty Cash, Till or Cash Float Details	☐	
• Stock on Hand and/or Work in Progress Details	☐	
• Payments Received or Made in Advance	☐	
• Capital Expenditure Details	☐	
• Transactions not through business	☐	
• Legal and Loan Documents	☐	
• Insurance policy	☐	
• Goods Taken for Private Use	☐	
• Expenses paid in Cash or from Personal Funds	☐	
• Home Office Details	☐	
• Motor Vehicle Details	☐	
• Mixed Use Holiday Home, Boat or Plane (See full questionnaire for information required)	☐	

Thank you for completing this checklist, remember if you need further assistance the full questionnaire is available on our website, or contact our office.