

## Business/Rental/Investment Questionnaire 2026

**This questionnaire is for Companies, Trusts, Partnerships and Sole Trader Businesses. It excludes Farming entities, please complete separate questionnaire.**

**Ensure this (and your individual) questionnaire is completed and included with your records**

|               |  |          |  |
|---------------|--|----------|--|
| Client Name:  |  | Address: |  |
| Balance Date: |  | Phone:   |  |
|               |  | Email:   |  |

To: The Taylor Company Limited

### Terms of Engagement

I/We hereby instruct The Taylor Company Limited to prepare my/our Financial Statements and Taxation Returns for the 2026 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 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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, Inland Revenue, ACC and other government agencies to obtain such information as you require in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

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.

I/We also accept that you have the right to charge interest on overdue accounts at the rate of 2.0% 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 your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

All other terms and conditions of this engagement are the same as those referred to in the most recent Engagement Letter I/we signed.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

### Tax Refunds

Please provide the bank account number that you would like any tax refunds credited into.

Bank account \_\_\_\_ / \_\_\_\_ / \_\_\_\_ / \_\_\_\_

## Business/Rental/Investment Questionnaire 2026

|                                                                                                        |                                                                        |
|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Convenient time to call you is:                                                                        |                                                                        |
| Alternative phone numbers are:                                                                         |                                                                        |
| When do you want your accounts completed by?                                                           |                                                                        |
| Would you like us to supply a copy to your bank?                                                       | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)    |
| If your accounts are to be supplied to your bank, please advise the name of your current bank manager: |                                                                        |
| Has the nature of your business changed in any way during the past 12 months?                          | If yes, please provide brief details: _____<br>_____<br>_____<br>_____ |
| Is your activity operated through a Trust? If yes, please complete the Trust supplement.               | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)    |

| Records Required                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Comments                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bank Statements, Cashbooks etc</b><br><br>Xero/MYOB is the accounting system for this entity, please use all our system information.<br><br>Where <b>no Cashbook</b> is supplied, please provide (include <b>one month past</b> balance date): <ul style="list-style-type: none"> <li>• Bank statements including any savings account or term deposit</li> <li>• Cheque and deposit butts showing the nature of each payment/deposit</li> <li>• Receipt books. Make sure any items not for business sales are clearly marked</li> <li>• Suppliers' invoices filed in cheque number order</li> </ul> Where you supply a <b>written Cashbook</b> , please provide (include <b>one month past</b> balance date): <ul style="list-style-type: none"> <li>• Cashbook, written up, analysed and reconciled to the bank statements monthly</li> <li>• Bank statements including any savings account or term deposit</li> <li>• Deposit butts showing the nature of each deposit</li> </ul> Where you supply a <b>computerised Cashbook</b> , please provide: <ul style="list-style-type: none"> <li>• Backup disk as at the end of financial year or email files to us</li> <li>• Copy of Bank Reconciliation as at balance date for all bank accounts</li> <li>• Final Bank Statement for year for all bank accounts</li> <li>• Transaction Listing for Accounts Payable and Accounts Receivable as at balance date</li> </ul> | <input type="checkbox"/><br><br><input type="checkbox"/><br><br><input type="checkbox"/><br><br><input type="checkbox"/>               |
| <b>Loan Agreements or Loan Statements</b><br><br>Please attach statements and agreements relating to any mortgages, hire purchases, leases or loans.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <input type="checkbox"/>                                                                                                               |
| <b>Fringe Benefit Tax (FBT) Returns</b><br><br>Supply copies of Fringe Benefit Tax (FBT) returns and work papers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/>                                                                                                               |
| <b>Goods and Services Tax (GST) Returns</b><br><br>Supply copies of Goods and Services Tax (GST) returns and work papers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <input type="checkbox"/>                                                                                                               |
| <b>Wages/National Superannuation/Benefits/Interests and Dividends</b><br><br>Provide us with the names of any organisations you have received the following from: <ul style="list-style-type: none"> <li>• Wages</li> <li>• ACC payments</li> <li>• National Superannuation</li> </ul> Any other benefits Please provide us with details of any interest or dividends received. In most cases IRD will have these details, however we need to check all details have been included.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <input type="checkbox"/>                                                                                                               |
| <b>Other Income</b><br><br>Do you have any other income or investments (in NZ)? If yes, please provide complete details.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)                                                                    |
| <b>Accounts Receivable (Debtors) – see attached Schedule 1</b><br><br>All accounts or amounts owing to you at balance date should be scheduled. <b>Exclude</b> any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> Total at Balance Date:<br>\$ _____<br>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/> |

| Records Required                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Comments                                                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Accounts Payable (Creditors) – see attached Schedule 2</b><br><br>All accounts or amounts owing by you at balance date should be scheduled, indicating the name of creditor, amount and what the debt is for. Alternatively, highlight in cash book those items in the month following your balance date which should be included. Holiday pay or bonuses paid within 63 days of your balance date may be included.                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> Total at Balance Date:<br>\$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>                                                                                                                             |
| <b>Cash on hand</b><br><br>*Cash on Hand \$ _____ Date banked ____/____/____<br>Petty Cash \$ _____<br>Till Floats/Cash Floats \$ _____<br>*Include cash sales prior to balance date but not banked until after balance date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                  |
| <b>Stock on Hand</b><br><br><b>Stock</b><br>Stock should be physically counted at balance date and adequate records retained to substantiate the dollar value arrived at.<br><br>Please note that if you estimate your stock to be less than \$10,000 at the end of your income year, you may have the option of not physically counting your stock. In these circumstances we will assume that your closing stock is the same as your opening stock. Please indicate if you would like to use this option (note that if your annual turnover is more than \$1.3 million, you are not able to use this option).<br>Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                                                                                 | <input type="checkbox"/> Valued at lower of:<br><br>cost <input type="checkbox"/><br>net realisable value <input type="checkbox"/><br>market value <input type="checkbox"/><br>\$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/> |
| <b>Work in Progress</b><br>Include material costs, labour costs and overhead costs. Briefly, how was this calculated?<br><br>_____<br>_____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> \$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>                                                                                                                                                       |
| <b>Prepayments made</b><br>Balance of any payments made before balance date for goods or services not received or used by balance date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> \$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>                                                                                                                                                       |
| <b>Income in Advance</b><br>Balance of any receipts before balance date for goods or services not provided by balance date.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> \$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/>                                                                                                                                                       |
| <b>Capital Expenditure</b><br><br>Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025 that are new or new to New Zealand). Where applicable please provide the following details:<br><ul style="list-style-type: none"> <li>• Statements and agreements relating to any mortgages, hire purchases, leases or loans</li> <li>• Trade-in details</li> <li>• Lost, stolen or scrapped items</li> <li>• Copy of Tax Invoices</li> <li>• Insurance payout</li> </ul> A copy of last years Asset and Depreciation Schedule is available on request. We suggest you review the schedule and indicate any assets that no longer exist. | <input type="checkbox"/>                                                                                                                                                                                                                                                         |
| <b>Transactions Not Through the Business</b><br><br>Were all sales banked into your business trading bank account?<br>If No, list amounts not banked and when they were lodged:<br><br>Personal \$ _____<br>Business \$ _____<br>Other bank accounts \$ _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)                                                                                                                                                                                                              |

## Records Required

## Comments

### Other Non-Taxable Income

Did you receive non-taxable income from any other sources? Yes ☐ No ☐

If yes, please provide details.

### Rental Income and Expenditure

If you have a rental property(s), please provide the following:

If you use a rental agency to manage your rental property, please provide the year end statement.

**OR**

Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties.

**OR**

Please provide details of the following for each rental property. Use a separate sheet if necessary.

**Address:** \_\_\_\_\_  
\_\_\_\_\_

#### Income:

Total Rent Received \$ \_\_\_\_\_

#### Expenses:

Accounting fees \$ \_\_\_\_\_ Phone \$ \_\_\_\_\_

Advertising (to rent) \$ \_\_\_\_\_ Power \$ \_\_\_\_\_

Bank fees \$ \_\_\_\_\_ Rates \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_ (including regional council rates)

Legal fees \$ \_\_\_\_\_ Repairs and Maintenance \$ \_\_\_\_\_

Management fees \$ \_\_\_\_\_ (please attach details or invoices)

Mortgage Interest \$ \_\_\_\_\_ Valuation fees \$ \_\_\_\_\_

(attach copy of loan summary/statements from bank) Water rates \$ \_\_\_\_\_

Details of any other expense relating to rental property:

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Details of visits to inspect property/conduct property business:

| Date  | Details | Kilometres |
|-------|---------|------------|
| _____ | _____   | _____      |
| _____ | _____   | _____      |
| _____ | _____   | _____      |

If the property was not rented for a full 12 months, please provide details of why it was vacant.

| Records Required                                                                                                                                                                                                                                                                                                                                                                                                                 | Comments                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Residential Land Withholding Tax</b>                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
| Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.                                                                                                                                                                                | <input type="checkbox"/>                                                                                                   |
| <b>Residential Property Sales</b>                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                            |
| Have you sold any residential property during the year (not otherwise detailed on the information provided)?<br>If yes, when was the property purchased? _____<br>If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:<br>• what was the original purchase price \$ _____<br>• and the sale price? \$ _____ | <input type="checkbox"/>                                                                                                   |
| <b>Mortgage Interest Paid on Residential Properties</b>                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
| Have you incurred interest on residential properties owned (which is not your main family home or a 'new build')?<br>If yes, please provide details of amount of interest and dates paid. **New build' is a self-contained residence that received a Code of Compliance confirming the residence was added to the land on or after 27 March 2020.                                                                                | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)                               |
| <b>Research and Development</b>                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                            |
| Have you spent an amount on research and development during the income year? If yes, provide ledger accounts and details of expenditure.                                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)                               |
| <b>Business Expenses</b>                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                            |
| There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:<br>• Insurance premiums<br>• Legal fees<br>• ACC payments and arrangements                                                                                                                                                                                                             | <input type="checkbox"/><br><input type="checkbox"/><br><input type="checkbox"/>                                           |
| <b>Mixed Use Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                            |
| Do you own an asset, such as property, boat or plane that is used privately and also to derive income? If yes, please complete the Mixed Use Assets Supplement.                                                                                                                                                                                                                                                                  | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one)                               |
| <b>Private Use</b>                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                            |
| Value of goods taken for private use at their <b>cost</b> price.                                                                                                                                                                                                                                                                                                                                                                 | <input type="checkbox"/> \$ _____<br><b>GST Included</b> <input type="checkbox"/> <b>Excluded</b> <input type="checkbox"/> |
| <b>Expenses Paid in Cash or From Personal Funds</b>                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                            |
| Please provide a list if applicable.                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/>                                                                                                   |

## Records Required

### Overseas

Have you arrived or left New Zealand during the year? If yes, please complete the New Zealand Tax Residency Questionnaire.

Yes ☐ No ☐ (tick one)

### Overseas Income

*Include overseas interest, dividends, wages received and taxation paid. Note: New Zealand residents are liable for tax on all world-wide income.* Please provide details of the value and quantity of the investments held at any time during the financial year. Please provide the date, value and details of any purchases, sales and income (dividends). Please attach all of your investments advisor's reports. This information is required so we can calculate if any income needs to be declared under the FIF (Foreign Investment Fund) or Financial Arrangement rules.

#### 1. Did you have or do you have (at any time during your income tax year):

|                                                                   |                                                                     |
|-------------------------------------------------------------------|---------------------------------------------------------------------|
| an overseas current/cheque account                                | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas call account/money market account                     | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas fixed term deposit                                    | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas debit/credit card                                     | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas mortgage/loan                                         | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas bonds/notes/other financial arrangements                 | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| shares in foreign company/units in a foreign unit trust           | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign portfolio with a portfolio manager or bank              | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign pension/provident/superannuation fund                   | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign annuity                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a foreign life insurance/assurance policy                         | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| ownership/interest in an overseas property                        | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| holdings in gold (physical or units), silver or other commodities | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |

#### 2. Did you receive or do you receive (at any time during your income tax year):

|                                                                                     |                                                                     |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| overseas interest                                                                   | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas dividends                                                                  | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| an overseas pension/annuity (including lump sums)                                   | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas salary/wages/commissions                                                   | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas business income/self-employment income/consultancy or contract income      | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| overseas rental income                                                              | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |
| a distribution from an overseas Trust or similar entity (whether capital or income) | Yes <input type="checkbox"/> No <input type="checkbox"/> (tick one) |

#### 3. Did you have or do you have an interest in any off-shore entity as a:

Director, Member, Founder, Trustee, Protector, Appointer, Settlor or Beneficiary (vested or discretionary). This includes entities without separate legal personality such as Partnerships, Joint Ventures, Trust and Estates, and entities with separate legal personality such as Foundations, Establishments (Anstalten), Incorporated Estates (Stiftungen), Corporates, Limited Partnerships and Companies.

Yes ☐ No ☐ (tick one)

If you have said yes to any of the above please provide complete information.

## Records Required

### Motor Vehicles

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

**Vehicle Description:** \_\_\_\_\_

Business \_\_\_\_\_ km

Total \_\_\_\_\_ km

Percentage business \_\_\_\_\_ %

**Vehicle Description:** \_\_\_\_\_

Business \_\_\_\_\_ km

Total \_\_\_\_\_ km

Percentage business \_\_\_\_\_ %

Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred.

If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office: \_\_\_\_\_

Area used for business: \_\_\_\_\_ m<sup>2</sup>

Total area of house and workshop: \_\_\_\_\_ m<sup>2</sup>

#### Actual Cost Method

Power/gas \$ \_\_\_\_\_

Insurance (building and contents) \$ \_\_\_\_\_

Interest (house mortgage) \$ \_\_\_\_\_

Rates (including regional council rates) \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

Repairs and maintenance \$ \_\_\_\_\_

Telephone/internet rental \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

#### OR IRD Square Metre Rate Method (See below note)\*

Interest (house mortgage) \$ \_\_\_\_\_

Rates (including regional council rates) \$ \_\_\_\_\_

Rent \$ \_\_\_\_\_

*\*Would you like to use the IRD rate? This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we still require these amounts.*

### Cryptoassets

Have you purchased, sold or traded in cryptoassets during the income year?

If yes, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

Yes ☐ No ☐ (tick one)

**Thank you for completing this questionnaire. Please remember to sign it.**

### Amounts owing to you at balance date

|              |  |
|--------------|--|
| Client Name: |  |
|--------------|--|

[illegible]

### Amounts owing to you at balance date

|              |  |
|--------------|--|
| Client Name: |  |
|--------------|--|

[illegible]