

2025 Farming Client Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name	Phone:	
Balance Date	Fax:	
Dalatice Date	Email:	

To: PKF Tauranga Limited

Terms of Engagement

I/We hereby instruct you PKF Tauranga Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the 2025 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.

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, and those published on the website https://pkftauranga.co.nz/media/icllb3ik/2025-pkft-tcs.pdf

I/We agree to provide and personally guarantee all fees incurred by myself/ourselves and all associated entities.

I/We also accept that you have the right to:

- a. charge me/us a fee equal of 25% of the unpaid portion of the invoice amount and all other legal and collections costs not covered by the fee; and
- b. charge interest at the rate of 13% per month from the due date. You shall be entitled to exercise a general lien over the books, records, related documents, and other such chattels that may come into your possession for the purpose of performing professional services for me/us until all costs and charges whatsoever or professional services of any nature to me/us have been fully paid.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We authorise your organisation 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. 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.

Name	IRD Number	Signature	Date

Director	Date of birth	City / Town of birth	Country of birth	Current residential address
		1	<u> </u>	
Convenient ti	me to call you is:			
Alternative pl	none numbers are:			
When do you	want your accoun	ts completed by?		
Would you lik	ce us to supply a co	opy to your bank?	Yes 🗌 No 🗌] (Tick One)
	nts are to be suppli nme of your current	ied to your bank, plea bank manager:	se	
	re of your business provide brief detai	changed in any way ils:	during the past 12	months?

Records Required	✓	Comment
Bank Statements, Cash books, etc		
Where an online accounting system is used (e.g. Banklink / Xero / MYOB), please provide:		
Final bank statement for the year for all bank accounts		
Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following:		
 General Ledger Detailed, General Ledger Summary, Trial Balance, Profit & Loss, Balance Sheet, GST Reconciliation. 		
 Copy of bank reconciliation as at balance date for all bank accounts. 		
 Final bank statement for the year for all bank accounts 		
Where a Cashbook (computerised / manual) or no system is used, please provide:		
 Cashbook (if one is kept, including one-month past balance date) 		
 Copy of bank reconciliation as at balance date for all bank accounts 		
 Bank statements for the full year for all bank accounts 		
Note : If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.		
Loan Statements	I	
Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year. If there is a new loan taken during the year, please provide the purpose of the loan.		
Employers – Wages paid to Employees	l	
Supply a month-by-month summary of gross wages and PAYE deductions as		
returned to the IRD. (Not required if you use Xero Payroll).		
Fringe Benefit Tax (FBT) Returns	I	
Supply copies of Fringe Benefit Tax (FBT) returns and work papers.		
Goods & Services Tax (GST) Returns	ı	
Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.		
If we prepare your GST returns, then this information is not required.		
Interest and Dividend Certificates		
Supply copies of certificates.		
Accounts Receivable (Debtors) – see attached Schedule 1		
All accounts or amounts owing to you at balance date should be scheduled. Exclude any bad debts. To enable bad debts to be excluded from income,		Total at Balance Date:
these must be written off prior to balance date.		GST Included Excluded
Accounts Payable (Creditors) – see attached Schedule 2	<u> </u>	
All accounts or amounts owing by you at balance date should be scheduled		Total at Balance Date:
indicating name of creditor, amount and what the debt is for.		\$
		GST Included Excluded

Capital Expenditure		
Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties. Where applicable please provide the following details:		
 Hire purchase or loan agreements Lease agreements All legal statements and agreements Trade-in details Lost, stolen or scrapped items Insurance pay out Copy of Tax Invoices 		
A copy of last year's Asset and Depreciation Schedule is attached for your information. Please can you review the schedule and indicate any assets that no longer exist.		
Development Expenditure		
Development expenditure includes clearing land, drainage, construction of roads, irrigation, supporting frames for crops, construction of fences (where there are no existing fences), etc. It can also include costs such as fertiliser or regrassing if you are undertaking a major conversion project.		
Please provide full details if you have undertaken any work of this type.		
Other Non-Taxable Income		
Did you receive non-taxable income from any other sources?		
If Yes, please provide details.	Ш	
Legal and Loan Documents		
Please attach any solicitor's statements and Sale and Purchase Agreements relating to any legal transactions during the year. Please also include Statements and Agreements relating to any mortgages, hire purchase, leases or loans.		
Business Expenses		
There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:		
 Insurance policy documents Legal fees Invoices for Repair & Maintenance expense items costing over \$1,000 		
Farm House Expense Apportionment (including any attached garage	/ sto	rage space)
Please provide the following details:		
Area of house (msq / sqft)	_	
Area dedicated for business purpose (msq / sqft)		
Area of house with mixed use – used for both business and private purpose		
(msq / sqft)		
Time of mixed use area used for business purpose %		76
Livestock on Hand – see attached Schedule 3, Client Questionnaire L	ives	tock Sheet
A schedule has been enclosed. Please complete and attach. If applicable a copy of last year's Livestock Schedule is enclosed for your information.		

Consumables on	Hand		
If the value of total u \$58,000, please pro not the individual va drenches, animal he petrol, diesel, oil, twi	nused consumables on hand at bal vide full details. This threshold is fo lues. Examples include fencing ma alth remedies, fertiliser, purchased ine, alkathene pipe etc. Please note hay/silage and only includes purch	or the combined value, iterials, ear tags, dips, supplementary feed, e, that this does not	
Please estimate the	cost (Excluding GST) of consumab	les on hand	\$
Petrol, Diesel & Oil			
Fencing Materials			
Water Piping & othe	r items held for water system repair	'S	
Dairy Shed Supplies	(Cleaning Products, Teat Spray et	c)	
Shearing Shed Supp	olies		
Animal Health Produ	ucts (e.g. drench, dip, mastitis treatr	ment products)	
Other farm stores			
Fertiliser			
Purchased Stock Fe	ed (at cost):		
Hay	,		
Silage			
Maize Silaç	ge		
Grain			
Palm Kerne	el		
Other			
Total Cost			
Unsold Produce			
	letails of any produce on hand at baxamples include honey, wool, timbe		
Category	Quantity		Estimated Value
, , , , , , , , , , , , , , , , , , ,	•		(Excl GST)
Wool		kg	·
Timber		S	
Hay		Tonnes dry matter	
Silage		Tonnes dry matter	
Grain		Tonnes	
Honey		kg	
Firewood			
Other Produce, Harv	ested Crops & Fruit		
Total Value			

Private Use		
Value of goods taken for private use at their cost price (excluding livestock).		\$
Goods taken for own use Quantity		GST Included Excluded
Sheep		
Cattle		
Pigs		
Milk		
Other		
Employee and I have Complete the Inc.		
Expenses paid in Cash or from Personal Funds		
Please provide a list if applicable.		
How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		Quantity
·/		
Residential Land Withholding Tax		
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.		
Residential Property Sales		
Have you sold any residential property during the year (not otherwise detailed on the information provided)?		
If yes, when was the property purchased?		
If it was purchased with 10 years of the sale date,		
what was the original purchase price		\$
and the sale price?		\$
Mortgage Interest Paid on Residential Properties	1	
Have you incurred interest on residential properties owned (which is not your main family home)? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.		
Research and Development		
Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure		

Motor Vehicles (note that this includes Utes as well)		
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 pe expense claims will be limited to a maximum of 25% of expenses incurred. If you are open which vehicles you are currently paying Fringe Benefit tax for:		
Mixed Use Holiday Home		
Does this entity have a property (such as a holiday home or a bach) that is used privately a income?	and also to derive	
If yes, provide details of property:	Yes 🗌 No 🗌	
Was the property empty for 62 days or more in the income year? If yes, please complete the following section so we can determine the amount of allowable	Yes No deductions.	
Mixed Use Holiday Home – Information Required		
The number of days the property was empty during the income year		
The number of days the asset was used by family or associated persons* during the income OR where income from any person received was less than 80% of market rate * Associated persons include close relatives, or if owned by an entity, persons associated with the entity of the control of the		
If there is more than one tenant who used the property through the year, please attach deta	ails.	
Name of tenant:		
Relationship to owner (if any):		
Amount of rent they paid: \$ Dates rented (From: To)		
Expenses incurred in respect of the property (the list below is not exhaustive – details of al required):	·	
	\$	
Cost of repairing damages caused by tenants	\$	
Number of days spent in the property while repairing damages caused by tenants		
Mortgage interest	\$	
Rates .	\$	
Insurance	\$	
Repairs/maintenance for general wear and tear	\$	
Other (please give details) :		

Mixed Use Boat or Plane	
Does this entity have a boat or plane (with a market value of \$50,000 or greater), that is used privately and also to derive income?	
If Yes, provide details:	
Description:	
Market value: \$	
Was the asset unused for 62 days or more in the income year? If yes, please complete the following section so we can determine the amount of allowable deductions.	
Mixed Use Boat or Plane - Information Required	
The number of days the asset was unused during the income year	
The number of days the asset was used by family or associated persons* during the income year OR where income from any person received was less than 80% of market rate * Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property	
For non-associated persons where payment received is at least 80% of market value:	
Number of days the asset was used:	
Income received: \$	
Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):	
Cost of advertising for hireage \$	
Cost of repairing damages caused by hireage \$	
Operating costs / supplies \$	
Insurance \$	
Repairs/maintenance for general wear and tear \$	
Other (please give details)	
Cryptoassets	
Have you received or traded in cryptoassets during the income year? If so, 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	

Thank you for completing this questionnaire - don't forget to sign it

Schedule 1 – Accounts Receivable (Debtors) Amounts owing to you at balance date

Client Name			
IOT REQUIRED IF USING FIGURI	ED SOFTWARE (Check with us	if unsure)	
Name of Debtor	Description of Sale	Code	Total Incl GST
		1	
Totals			

Schedule 2 – Accounts Payable (Creditors) Amounts owing by you at balance date

lient Name			
T REQUIRED IF USING FIGURED	SOFTWARE (Check with us	if unsure)	
Name of Creditor	Description of Goods	Code	Total Incl GST

Schedule 3 – Livestock

Do not print this page

Print as applicable, either:

Client Questionnaire Livestock Numbers Client Questionnaire Livestock Sheet