

2022 Farming Client Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name	Phone:	
Balance Date	Fax:	
	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 2022 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.

I/We also accept that you have 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 your discretion. I/We accept that any collection costs you incur will be fully recoverable from me/us.

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 give authority for any refund credits to be transferred to PKF Tauranga Limited's trust account prior to refund to me/us.

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
Convenient ti	me to call you is:			
	none numbers are:			
•	want your accoun			
Would you lik	e us to supply a co	ppy to your bank?	Yes 🗌 No 🗍	(Tick One)
	nts are to be suppli me of your current	ied to your bank, plea bank manager:	se	
	e of your business provide brief detai	changed in any way ls:	during the past 12	months?

Records Required		✓	Comment	
Bank Statements, Cash books, etc	,			
Where an online accounting system is used (e.g. Banklink / Xe please provide: • Final bank statement for the year for all bank accounts	ero / MYOB),			
That bank statement for the year for all bank accounte				
Where a non cloud based computerised accounting system is us please provide the following:				
 General Ledger Detailed, General Ledger Summary, Trial Bala 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 	ounts.			
Where a Cashbook (computerised / manual) or no system is uprovide:	used, please			
• Cashbook (if one is kept, including one-month past balance da	•			
Copy of bank reconciliation as at balance date for all bank according to the following transfer all banks acc	ounts			
Bank statements for the full year for all bank accounts				
Note : If no cashbook has been kept, please ensure that bank stainclude the details of what each deposit and withdrawal was for.	atements			
Loan Statements				
Supply a copy of any loan transaction statements for the financia balance date, including loans that have been refinanced or repair year.				
Employers – Wages paid to Employees				
Supply a month-by-month summary of gross wages and PAYE d returned to the IRD. (Not required if you use Xero Payroll).	eductions as			
Covid-19 Wage Subsidy and other Covid-19 support pa	ayments			
Have you received the Wage Subsidy? (please note all dates and	d receipts)			
Date rec:/\$	oate rec://_	_ \$		
Date rec:/\$	oate rec://_	_ \$		
Date rec:/\$	oate rec://_	_ \$		
Have you received the Covid-19 Leave Support Payments? (plea	ase note all dates a	and re	eceipts)	
Date rec:/\$	oate rec://_	_ \$		
Date rec:/\$	oate rec://_	_ \$		
Date rec:/\$	oate rec://_	_ \$		
Have you received Covid-19 Short-Term Absence Payments? (pl	lease note all dates	s and	d receipts)	
Date rec:/\$				
Date rec:/\$				
Date rec:/\$				
Have you received Resurgence Support Payments? (please note	all dates and rece	eipts)		
Date rec:/\$				
Date rec:/\$				
Date rec:/\$				

Have you received a Covid-19 Cultural Sector Emergency Relie	of Grant or other Co	vid-1	9 support payments?	
Please provide details if it is an "other" Covid-19 support payment				
Date rec:/\$				
Date rec:/ \$				
Have you received the Covid-19 Small Business Loan?				
·				
Date rec:/ \$				
Have any amounts of Covid-19 support payments been repaid to	pack?			
Please provide details of payment and reason for repayment				
Date paid back:/ \$	Reason:			
Σαίο βαία δασί, ψ				
Fringe Benefit Tax (FBT) Returns		l		
Supply copies of Fringe Benefit Tax (FBT) returns and work page	ers.			
Goods & Services Tax (GST) Returns		<u> </u>		
Please supply copies of Goods & Services Tax (GST) returns a	nd work papers if			
not filed via Xero.				
If we prepare your GST returns, then this information is not requ	uired.			
Interest and Dividend Certificates				
Supply copies of certificates.				
		Ш		
Accounts Receivable (Debtors) – see attached Sched	ule 1	Ι		
All accounts or amounts owing to you at balance date should be			Total at Balance Date:	
Exclude any bad debts. To enable bad debts to be excluded fr these must be written off prior to balance date.	om income,		\$	
•			GST Included Excluded	
Accounts Payable (Creditors) - see attached Schedul	e 2			
All accounts or amounts owing by you at balance date should be	e scheduled		Total at Balance Date:	
indicating name of creditor, amount and what the debt is for.		Ш	\$	
			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 applicab 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 attach information. We suggest you review the schedule and indicate no longer exist.				

Development Expenditure	1	
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.		
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 premiums Legal fees ACC payments and arrangements 		
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 %		%
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 unused consumables on hand at balance date exceeds \$58,000, please provide full details. This threshold is for the combined value, not the individual values. Examples include fencing materials, ear tags, dips, drenches, animal health remedies, fertiliser, purchased supplementary feed, petrol, diesel, oil, twine, alkathene pipe etc. Please note, that this does not include home grown hay/silage and only includes purchased feed costs.				
Please estimate the cost (Excluding G	ST) of consumable	les on hand		\$
Petrol, Diesel & Oil				
Fencing Materials				· · · · · · · · · · · · · · · · · · ·
Water Piping & other items held for wa	ter system repair	S		
Dairy Shed Supplies (Cleaning Produc	ts, Teat Spray etc	c)		
Shearing Shed Supplies				
Animal Health Products (e.g. drench, d	lip, mastitis treatn	nent products)		
Other farm stores				
Fertiliser				
Purchased Stock Feed (at cost):				
Нау				
Silage				
Maize Silage				
Grain				
Palm Kernel				
Other				
Total Cost				
Unsold Produce				
Please provide full details of any produintended for sale. Examples include he				
Category	Quantity			Estimated Value
				(Excl GST)
Wool		kg		·
Timber				
Hay		Tonnes dry matter		·
Silage		Tonnes dry matter		
Grain		Tonnes		
Honey		kg		·
Firewood				·
Other Produce, Harvested Crops & Fru	uit			
Total Value				

Private Use		1	
Value of goods taken for private us	e at their cost price (excluding livestock).		\$
Goods taken for own use	Quantity		GST Included Excluded
Sheep			
Cattle			
Pigs			
Milk			
Other			
Expenses paid in Cash or fro	m Personal Funds		
Please provide a list if applicable.	Tr croonarr ands		
	ed to contractors? (morning / afternoon tea =		Quantity
1/2)	, C	Ш	<u> </u>
Residential Land Withholding	Tav		
Nesidential Land Withholding	Tun		
Have you sold residential property	in New Zealand where Residential Land		
Withholding Tax has been deducte	d and paid to the IRD? If so, provide details olding tax return and other sale and purchase		
documents.			
Residential Property Sales			
Residential Froperty Sales			
Have you sold any residential prop the information provided)?	erty during the year (not otherwise detailed on		
If yes, when was the property purcl	nased?		
If it was purchased with 10 years o	f the sale date,		
 what was the original pure 	hase price		<u>\$</u>
and the sale price?			\$
Martaga Interest Baid on Ba	oidential Drenerties		
Mortgage Interest Paid on Re	sidential Properties		
	ential properties owned (which is not your		
	also against properties other than residential ils of amount of interest and dates paid.		
Tomaio. Il do, picado provido dela	io of amount of interest and dates paid.		
Research and Development		1	
Have you spent an amount on rese	earch and development during the income		
year? If so, provide ledger account			

Motor Vehicles		
The proportion of motor vehicle bus	iness use as established by your vehicle log book(s) is/are:	
Vehicle Description:		
Business Total	km km	
Percentage Business Vehicle Description:	%	
Business	km	
Total Percentage Business	km %	
	urate log book must be completed for a three month period every three years or ventor and the company of 25% of expenses incurred. If you are operating as a Company, pleas ying Fringe Benefit tax for:	
Mixed Use Holiday Home		
Does this entity have a property (su income?	ch as a holiday home or a bach) that is used privately and also to derive	
income:	Yes ☐ No ☐	
If yes, provide details of property:		
Was the property empty for 62 days If yes, please complete the following	s or more in the income year? Yes \sum No \subseteq section so we can determine the amount of allowable deductions.	
Mixed Use Holiday Home - Inf	formation Required	
The number of days the property wa	as empty during the income year	
OR where income from any person	used by family or associated persons* during the income year received was less than 80% of market rate ives, or if owned by an entity, persons associated with the entity owning the property	
If there is more than one tenant who Name of tenant:	o used the property through the year, please attach details.	
Relationship to owner (if any):		
Amount of rent they paid:	\$	
Dates rented (From: To)	Ψ	
Expenses incurred in respect of the required):	property (the list below is not exhaustive – details of all expenses will be	
Cost of advertising for tenants	\$	
Cost of repairing damages caused	by tenants \$	
Number of days spent in the proper	ty while repairing damages caused by tenants	
Mortgage interest	\$	
Rates	\$	
Insurance	\$	
Repairs/maintenance for general we	ear 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), to	that is used privately an	d also to
derive income?		Yes [□ No □
If Yes, provide details:			
Description:		······	
Market value: \$			
Was the asset unused for 62 days or more in If yes, please complete the following section	so we can determine the amount of a		□ No □
Mixed Use Boat or Plane – Informatio	<u>n Kequireu</u>		
The number of days the asset was unused of	during the income year		
The number of days the asset was used by f OR where income from any person received * Associated persons include close relatives, or if	was less than 80% of market rate	<u></u>	operty
For non-associated persons where payment	received is at least 80% of market va	lue:	
Number of days the asset was used:			
Income received:	\$		
Expenses incurred in respect of the property required):	(the list below is not exhaustive – det	tails of all expenses will	be \square
Cost of advertising for hireage		\$	
Cost of repairing damages caused by hireag	e	\$	
Operating costs / supplies		\$	
Insurance		\$	
Repairs/maintenance for general wear and to	ear	\$	
Other (please give details)			
Cryptoassets			
Have you received or traded in cryptoassets please provide the following information:	during the income year? If so,		
 The type of cryptoasset 			
 For each transaction provide the da or disposed of, number of units, val 			
 Total units of each cryptoasset held year 	at the beginning and end of the		
Exchange records and bank statem	ents		
Wallet addresses			
		i I	

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			
Name of Debtor	Description of Sale	Code	Total Incl GST
			<u> </u>
Totals			

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

Client Name			
Name of Creditor	Description of Goods	Code	Total Incl GST
Totals			

Schedule 3 – Livestock

Do not print this page

Print as applicable, either:

Client Questionnaire Livestock Numbers Client Questionnaire Livestock Sheet