



Grant Thornton

An instinct for growth™

REQUIRED FOR YEAR END 31 MARCH 2017

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# Your trust information



# Your details

## Trust details

Trust name

## Contact details - to ensure our records are up to date, please complete the following

Preferred contact method

Trust phone

☐

Fax

☐

Home phone

☐

Mobile

☐

Email

☐

Website

Trust postal address

Trust street address

Home address

Please sign the Privacy Act authorisation on page 3

# Privacy Act authorisation

- 1 I/We authorise Grant Thornton New Zealand Ltd (Grant Thornton) and any employees or contractors of Grant Thornton to act as our tax agent with Inland Revenue on matters relating to ALL tax types. This includes authority to:
  - discuss and make enquiries verbally or in writing to Inland Revenue from time to time regarding my/our tax affairs
  - obtain and access information via telephone/info express, fax or online services provided by Inland Revenue.
- 2 I/We authorise any person or company to provide Grant Thornton with such information as Grant Thornton may require to complete the Financial Statements, and/or Tax Return, and any other work Grant Thornton carries out on behalf of myself/ourselves.
- 3 I/We further authorise Grant Thornton to furnish to any third party, financial information of mine/ours as Grant Thornton sees fit that is requested in furtherance of our business activities.
- 4 I/We further authorise that all information is true and correct and is supplied under the terms pursuant to the signed terms of engagement previously issued.
- 5 I/We authorise Grant Thornton to act on my/our behalf in respect of the Accident Compensation Corporation (ACC) for the purposes of querying and/or changing information on my/our ACC levy account(s) through ACC staff, and through ACC Online Services. This authority will also allow Grant Thornton's main representative discretion to delegate access to your ACC information to any member of Grant Thornton. Other delegated members of Grant Thornton will also be able to query and change information on your ACC levy account.

Signature
Trust name
Name
IRD number
Designation
Date

# Bank account details

Inland Revenue no longer provides the option for refunds via cheque for any tax returns submitted for future income tax years. All tax refunds will now be paid by direct credit to the designated bank account. It is crucial that the bank account details Inland Revenue currently hold for you, if any, are correct.

We would appreciate it if you could confirm your current bank account details by sending us a bank deposit slip for the relevant entities or individuals. Please note them below so we can advise Inland Revenue of these details (please let us know if these details change):

[illegible]

# Financial statements

Indicate whether the trust had income from the following sources and attach relevant documentation (eg dividend and interest certificates, portfolio reports etc).

1	Interest (New Zealand)	Yes	No	N/A	GT use
1	Did you receive any NZ interest during the year? If yes, attach resident withholding tax (RWT) certificates and detail sources below. Please note that banks will only issue certificates for interest received over \$50. However, you are required to account for all your interest income and therefore you should request certificates from your bank, irrespective of how much interest is earned.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Name of bank	Inland Revenue			
	Name of bank	Grant Thornton Wealth Management			
	Name of bank	Government or local body stock			
	Name of bank	Other - name			

2	Portfolio investment entities (PIEs)	Yes	No	N/A	GT use
1	Did the trust have any investments in PIEs? If yes, attach any investment summary schedules received for the year including details of the prescribed investor rate (PIR) used.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3	Dividends (New Zealand)	Yes	No	N/A	GT use
1	Did the trust receive any New Zealand sourced dividends during the year? If yes, attach dividend statements and detail sources below:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Company name(s)				

3	Dividends (New Zealand) continued	Yes	No	N/A	GT use
2	Did the trust purchase or sell any shares during the year? If yes, provide details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> <hr/>					
4	Estate or trust income	Yes	No	N/A	GT use
1	Did the trust receive income from an estate or another trust? If yes, provide full details including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Name	IRD number			
	Type of income	Amounts			
<hr/> <hr/>					
5	Partnership	Yes	No	N/A	GT use
1	Did the trust receive income from a partnership? If yes, provide full details including:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Name	IRD number			
	Type of income	Amounts			
<hr/> <hr/>					
6	Overseas income	Yes	No	N/A	GT use
1	Did the trust receive income from the following sources? Specify currency and date of receipt if not in \$NZ.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i	overseas interest or dividends - attach interest/dividend statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Name	Advise principal invested overseas			
<hr/> <hr/>					
ii	other overseas income - provide details of any other income from overseas:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> <hr/>					
2	Attach statements showing movements in the investments during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6	Overseas income (continued)	Yes	No	N/A	GT use
3	Provide full details of any interest in offshore entities, eg bank accounts, credit cards, superannuation schemes, unit trusts, life insurance policies, shares in overseas companies, loans to foreign entities. Note: If the trust has offshore investments we will need to contact you in relation to applying the foreign investment fund (FIF) rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Rental income	Yes	No	N/A	GT use
1	Did the trust receive any rental income this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Does the trust put this income and expenditure through a trust bank account? If yes, ensure question 9 onwards is completed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Please provide the address of the property/properties:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<hr/>				
	<hr/>				
	<hr/>				
	<hr/>				
4	Attach details of rents received and expenses incurred (eg mortgage interest, rates, insurance, repairs).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	If the trust commenced or ceased renting during the year, provide details of the dates. If possible, provide copies of the latest government or independent valuation(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	If trustees/beneficiaries are leasing trust property, has a tenancy agreement been completed and signed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Business income	Yes	No	N/A	GT use
1	Did the trust receive any business income during the year? If yes, please ensure from question 9 onwards is completed. If no, go to question 20.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Accounts receivable - amounts owing to the trust	Yes	No	N/A	GT use
1	Provide a list of accounts receivable at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Accounts payable - amounts owing by the trust	Yes	No	N/A	GT use
1	Provide details of accounts payable at balance date, indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<hr/>				
	<hr/>				
	<hr/>				
Note: Remember to include full details of sundry amounts owing (eg wages and PAYE).					

11	Banking and cash details	Yes	No	N/A	GT use
1	Does the trust have a computerised cashbook? If no, go to 11.2. If yes, provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i disk or print-out of transaction (general) ledger with year to date transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii year-to-date trial balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii final bank reconciliation and last bank statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv password (if any)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 11.4				
2	Does the trust have a manual cashbook? If no go to 11.3. If yes, provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i the cashbook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii the bank reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii the last bank statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv if the cashbook has not been reconciled, please provide the details requested in 11.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 11.4				
3	If no cashbook kept, provide:				
	i bank statements for the full year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii cheque books	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii deposit books	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Any other business bank accounts? Provide all bank statements with supporting details for the full year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Petty cash - provide a summary and analysis of transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Cash on hand - advise amount received but not banked at balance date \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Cash received during year not banked - provide a list of any income received that was not banked and details of what it was used for, eg payment of business accounts, personal expenditure, banked into another account.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>





12	Goods and services tax (GST)	Yes	No	N/A	GT use
1	Provide copies of all GST returns for the year, along with your workings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Loans and borrowings/overdrafts	Yes	No	N/A	Gt use
1	Provide closing statement or summary of activity for all business or rental activity loans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Provide details of how borrowings/overdrafts are secured (over what assets, etc).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Advise of any new borrowings this year. If yes, provide a copy of the agreements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Advise full details of loans settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Hire purchase/leases	Yes	No	N/A	GT use
1	Provide details of hire purchase agreements entered into during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Provide details of hire purchases settled during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



15	Rental allowance for home office and storage	Yes	No	N/A	GT use
1	Was part of a residence used for business purposes? If yes, provide details of:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i whose residence eg settlor, beneficiary	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii GST inclusive outgoings during the year:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- home phone line rental - who makes the payment? \$				
	- power/gas \$				
	- insurance: - buildings \$				
	- contents \$				
	- rates \$				
	- water rates \$				
	- repairs and maintenance (please provide details) \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- if rented, total rent paid \$				
	- other \$				
2	If you have not claimed before, provide:				
	i original purchase price of home including legal fees and date of acquisition \$				
	ii cost of additions since purchase and dates of additions \$				
	iii government or independent valuation nearest purchase \$				
	iv type of construction eg wooden, brick, stucco				
	v area of room in house used as an office				
	vi area of garage used for business				
	vii total area of house (excluding garage)				
	viii total area of garage				
3	If you have changed homes during the year, advise the above details separately for each, and the date of move.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	If you commenced or ceased renting during the year, provide details of the dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

16 Property, plant and equipment		Yes	No	N/A	GT use
1	Purchased during the year - provide copies of invoices, full details of the GST inclusive cost, date of acquisition and attach details of any trade-in.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<div> <div>Date:</div> <div>Description:</div> <div>Amount:</div> </div> <div> <div> <div>/</div> <div>/</div> </div> <div> <div></div> </div> <div> <div>\$</div> </div> </div> <div> <div> <div>/</div> <div>/</div> </div> <div> <div></div> </div> <div> <div>\$</div> </div> </div> <div> <div> <div>/</div> <div>/</div> </div> <div> <div></div> </div> <div> <div>\$</div> </div> </div>				

17	Wage records/ACC	Yes	No	N/A	GT use
1	Please provide us with your ACC number:				
2	We need to reconcile the financial statements to the wages records. Provide the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i IR345 – employer deductions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii IR348 – employer monthly schedules for the financial year to balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide copies of all Accident Compensation Corporation invoices issued to you by the ACC during the year.				
18	Settlement/beneficiary adjustments	Yes	No	N/A	GT use
1	Business related accounts paid personally - provide a full list (GST inclusive).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	_____				
	_____				
2	Vehicles for private use.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i provide details of the percentage of private use of vehicles used for business or rental activity purposes as supported by a log book	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
or	ii kilometres travelled in relation to business or rental activity as supported by a log book	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Goods taken for own use - provide details of all goods taken for personal use. Value at cost:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	_____				
	_____				
	_____				
19	Inventory and work in progress	Yes	No	N/A	GT use
1	Provide a list of inventory and work in progress on hand at balance date indicating whether amount(s) are GST inclusive or exclusive.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Include inventory sold on consignment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Provide details of inventory in transit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



20	Other information	Yes	No	N/A	GT use
1	Legal expenses - provide copies of solicitors' settlement statements and invoices for all legal transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Dividend or interest RWT/NRWT paid - If you have paid resident and/or non-resident withholding tax, provide copies of the following:				
i	IR15 – RWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	IR15P – RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	IR15S – RWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	IR67 – NRWT certificate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v	IR67P – NRWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi	IR67S – NRWT reconciliation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vii	IR4K – dividend RWT payment slip	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Entertainment expenses - most entertainment expenses are restricted to 50% deductibility for tax purposes. However, some are still fully deductible or qualify for a partial exemption eg business travel expenditure. Provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Did you make any payments to non-residents? Eg offshore insurance company, royalty payments, dividends, interest, contract payments for services to non-residents, rental of overseas equipment. Advise full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Is the trust property occupied by:				
i	a beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	the settlor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	a relative of a trustee?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	if yes, do they pay rent? And;	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v	is the property used in the production of income by them?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Did the settlor or beneficiaries pay any expenses or items of a capital nature relating to the trust? If yes, complete question 16 on page 11.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



21	Other income	Yes	No	N/A	GT use
1	Did the trust receive any other income during the year eg sale of land and/or building; sale of shares or securities; cash jobs; tips. If yes, provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Income/loss from look through company (LTC)	Yes	No	N/A	GT use
1	Was the trust allocated income/loss from an LTC?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Name	<hr/>			
	IRD number of LTC	<hr/>			
	Amount of income/loss	<hr/>			
23	Expense against income	Yes	No	N/A	GT use
1	If not claimed elsewhere, the trust may claim expenses incurred eg commission on interest, deductible trustee charges, accounting fees, etc. Provide full details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Losses brought forward	Yes	No	N/A	GT use
1	Are there any claimable losses brought forward from previous years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<hr/>				
	<hr/>				
25	Changes in income for the 2015/2016 year	Yes	No	N/A	GT use
1	Has the trust income changed/or will it be likely to change for the coming year? This is particularly relevant for provisional tax-payers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Gifting	Yes	No	N/A	GT use
1	Has there been any gifting during the year? If yes, provide a copy of the deed of gift or any documentation supporting the gift in the absence of a deed of gift.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Sundry	Yes	No	N/A	GT use
1	Did the trust purchase or sell any government or local body stock or corporate bonds this year? If yes, provide documentation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Have all the trust assets been insured in the trustees' names as joint owners?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Has the settlor completed a memorandum of wishes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Has a lease for life been entered into? If yes, provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Has there been any change in trustees during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Have any beneficiaries or trustees become non-residents? If yes, provide details in question 28.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Have the trustees signed any legal documents on behalf of the trust? If yes, provide details in question number 28.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

27	Sundry (continued)	Yes	No	N/A	GT use
8	Please advise dates of birth for any beneficiaries under the age of 16 as at balance date.				
9	Did the settlor make any advances to the trust during the year? Provide details of dates and amounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Have any trustee minutes or resolutions been prepared during the year? If yes, provide copies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Has there been any change in the purpose or activities of the trust since last balance date?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Are there any material events subsequent to balance date? If yes, list brief details of changes or events:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Are there any contingent liabilities (a possible obligation arising from events before balance date)? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28	Notes – any other information considered relevant	Yes	No	N/A	GT use

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**Grant Thornton**

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