

Your farming information



Your details

Business details

Business name

Balance date

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

Preferred contact method

Business phone

☐

Fax

☐

Home phone

☐

Mobile

☐

Email

☐

Website

Business postal address

Business 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 (except child support). 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.

☐ I agree with the terms of the Privacy Act authorisation

Business 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

To assist in the preparation of your annual financial statements please complete the following.

1	Accounts receivable - amounts owing to you	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"/>
2	Clearly mark any doubtful debts ie, debtors that, as at balance date, you do not believe you will be able to collect/fully collect. Please note that bad debts must be written off in the debtors ledger by balance date to be excluded for tax purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	If monthly accounts receivable control records are kept, provide:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i monthly summaries of transactions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii details of journal entries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Banking and cash details	Yes	No	N/A	GT use
1	Do you have a computerised cashbook/accounting package?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If no go to 2.2. If yes, advise				
	Name of package	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Version	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Password	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Provide				
	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"/>

2	Banking and cash details (continued)	Yes	No	N/A	GT use
	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 at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv now go to 2.4				
2	Do you have a manual cashbook?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If no go to 2.3, if yes, provide:				
	i the cashbook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii the bank reconciliation at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii the last bank statement at balance date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv if the cashbook has not been reconciled please provide details requested in 2.3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v now go to 2.4				
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 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"/>
8	Is there an overdraft facility?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	If yes, advise the overdraft interest rate as at balance date: %				
	Details of the assets the overdraft is secured over: _____				
3	Accounts payable - amounts owing by you	Yes	No	N/A	GT use
1	Attach 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"/>
2	If your supplier retains title to the goods until they are paid for, mark these items "ROT".	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3 Accounts payable - amounts owing by you (continued)		Yes	No	N/A	GT use
3	Remember to include full details of sundry amounts owing (eg wages and PAYE).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Holiday pay i value of holiday pay owing at balance date: \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii value of holiday pay taken within 63 days after balance date: \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 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"/>
5 Fringe benefit tax (FBT)		Yes	No	N/A	GT use
1	Provide copies of all FBT returns for the year, along with your workings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 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>					
For property purchases provide:					
	i agreement for sale and purchase	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii solicitor settlement statements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii valuation (if done)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv details of any borrowings (including a copy of the loan document if possible)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Disposed of during the year - provide details of any sales, noting dates, amounts and where the proceeds were banked:				
<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>					

6	Property, plant and equipment (continued)	Yes	No	N/A	GT use
3	Assets scrapped during the year - review your latest property, plant and equipment schedule and note any items which have been scrapped, or are no longer used:				
	<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>				
4	Included in GST returns? Were all assets that were purchased, sold or traded-in included in the relevant GST returns?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Land and buildings:	Yes	No	N/A	GT use
1	If leased				
	i when does the lease terminate?				
	ii what is the lease payment? \$	<input type="checkbox"/> per month	<input type="checkbox"/> per annum		
2	If owned, provide the latest rateable or independent valuations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	i date	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii land value	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii value of improvements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv valuation prepared by	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Advise whether you have entered into an agreement to buy or sell property during the year with settlement occurring after balance date. Attach details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Investments	Yes	No	N/A	GT use
1	Provide full details of:				
	i all funds placed on deposit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	ii loans made by the business during the year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iii resident withholding tax (RWT) certificates of interest received. If none have been provided by your bank, please request a copy from them	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	iv any government stock or local body debentures or bonds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	v dividends received including dividends from power companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	vi any funds in portfolio investment entities (PIEs) and the prescribed investor rate (PIR) used	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9	Overseas holdings	Yes	No	N/A	GT use
1	Provide full details of any holdings 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 you have 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"/>
10	Loans and borrowings/overdrafts	Yes	No	N/A	GT use
1	Provide closing statement or summary of activity for all business 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 if 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"/>
11	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"/>
3	Provide details of non-cancellable leases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Shareholder/proprietor adjustments				
1	Business 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 (self employed only) - provide details of the percentage of private use of vehicles as supported by your log book.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Goods or services (including stock) taken for own use - provide details of all goods and services taken for personal use, including value at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Goods or services (including stock) supplied to shareholders or employees for less than market value? If yes, provide details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Wage records/ACC	Yes	No	N/A	GT use
1	Please provide us with your ACC number:				

13	Wage records/ACC (continued)	Yes	No	N/A	GT use
2	We need to reconcile the financial statements to the wages records. Provide the following:				
	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	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 with holding tax, provide copies of the following:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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 overseas expenditure on entertainment, 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? For example, 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	Have any employees been working overseas for the business during the year? Has the business had offshore employees working in New Zealand during the year? If yes, give brief details:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

14	Other information (continued)	Yes	No	N/A	GT use
6	Has there been any change in the nature of your business since last balance date? If yes, list brief details of changes or events:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	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"/>
8	Are there any contingent liabilities (a possible obligation arising from events before balance date)? If yes, advise:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Residential property	Yes	No	N/A	GT use
1	Have you acquired or disposed of any residential property during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If yes, please provide:				
i	A copy of the Sale and Purchase Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	A copy of the Settlement Statement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

17 Schedule of livestock owned at balance date

Please complete the following schedules of livestock on hand as at balance date. The categories shown are those required by current taxation legislation.

	Open	Born	Purchased	Sold	Killed	Deaths	Close
Sheep							
i ewe hoggets							
ii weather hoggets							
iii ram lamb (hoggets)							
iv two tooth ewes							
v mixed age weathers							
vi three and four year old ewes							
vii five year and older ewes							
viii rams - breeding							
Total sheep on hand							

17 Schedule of livestock owned at balance date (continued)

Please complete the following schedules of livestock on hand as at balance date. The categories shown are those required by current taxation legislation.

	Open	Born	Purchased	Sold	Killed	Deaths	Close
Beef cattle							
i heifer calves							
ii steer/bull calves							
iii mixed aged cows (second and subsequent calving)							
iv rising one year heifers							
v rising two year heifers (maiden/first calving)							
vi rising one year steers and bulls							
vii rising two year steers and bulls							
viii rising three year steers and bulls							
ix breeding bulls							
Total cattle on hand							
Dairy cattle							
i heifer calves							
ii steer/bull calves							
iii mixed aged cows (second and subsequent calving)							
iv rising one year heifers							
v rising two year heifers (maiden/first calving)							
vi rising one year steers and bulls							
vii rising two year steers and bulls							
viii rising three year steers and bulls							
ix breeding bulls							
Total cattle on hand							

17 Schedule of livestock owned at balance date (continued)

Please complete the following schedules of livestock on hand as at balance date. The categories shown are those required by current taxation legislation.

	Open	Born	Purchased	Sold	Killed	Deaths	Close
Pigs							
i piglets bred							
ii breeding sows less than one year of age							
iii breeding sows over one year of age							
iv breeding boars							
v weaners less than 10 weeks of age, excluding sucklings							
vi growing pigs, 10 - 17 weeks of age (porkers/baconers)							
vii growing pigs over 10 - 17 weeks of age (baconers)							
Total pigs on hand							
Deer							
i fawns bred							
ii rising one year hinds (maiden/first fawning)							
iii rising two year hinds (maiden/first fawning)							
iv mixed aged hinds (second and subsequent fawning hinds)							
v rising one year stags							
vi rising two year stags and older							
vii stags (non-breeding)							
Total deer on hand							

17 Schedule of livestock owned at balance date (continued)

Please complete the following schedules of livestock on hand as at balance date. The categories shown are those required by current taxation legislation.

	Open	Born	Purchased	Sold	Killed	Deaths	Close
Goats							
i kids bred							
ii mixed age does							
iii rising one year does							
iv rising two year does							
v rising one year bucks (non-breeding)/wethers							
vi bucks (non-breeding)/wethers over one year							
vii breeding bucks							
Total goats on hand							

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**Grant Thornton**

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