

2017 FARMING INFORMATION

Robertson Fulton

CHARTERED ACCOUNTANTS

PLEASE ANSWER ALL QUESTIONS EVEN IF IN THE NEGATIVE OR N/A. Where lists of information are required attach a separate schedule. If you require any assistance completing the form, please give us a call.

CLIENT DETAILS

Full Name

Postal Address:

Physical Address: (if different from above)

Email Address:

(ESSENTIAL – we are moving to invoicing & sending tax notices to this email)

Phone Numbers:

Business: Mobile: Fax:.....

Bank Account Number: - -

(ESSENTIAL – IRD are no longer paying refunds by cheque)

Tick ✓ or N/A

Notes

RECORDS REQUIRED

- Records required list including Cheque Butts, Bank Statements, Bank Deposits, Cash Book & Reconciliation/s, Computer Cashbook & Trial Balance, Stock Firms/Dairy Company Statements, and Invoices and Statements.

CASH INCOME DURING THE YEAR NOT BANKED

- Cash on Hand - at Balance Date
a) Sales made up to balance date and banked a day \$ or two later.
b) Other Cash on Hand (specify) \$

Do you bank all income into the business cheque account? YES/NO (please delete one)

If any sales made during the year were not banked or were banked to a private account, please advise the amounts and what the money was received for.

Tick ✓ or N/A	Notes
<p>REBATES</p> <p><input type="checkbox"/> If you received rebates on goods purchased, please forward the suppliers advice notices (eg stock firms, fertiliser rebates).</p>	
<p>STOCK ON HAND</p> <p><input type="checkbox"/> a) Livestock on Hand - see separate sheet. Please leave out stock you do not own, and ensure all stock owned but not on the farm has been included.</p> <p><input type="checkbox"/> b) Grain on Hand \$ Inc/Excl GST</p> <p><input type="checkbox"/> c) Wool on Hand \$ Inc/Excl GST</p>	
<p>ACCOUNTS RECEIVABLE</p> <p><input type="checkbox"/> Debtors - money owing to you for sales made or services provided before balance date. Please list. \$ Incl/Excl GST</p> <p>Don't forget to include the last dairy company statement paid after balance date.</p>	
<p>ACCOUNTS PAYABLE</p> <p><input type="checkbox"/> Creditors - money owed by you for expenses incurred before balance date.</p> <p>Please complete attached schedule or provide own schedule with full details. Please ensure related invoices are included with your records.</p>	
<p>TERM LIABILITIES</p> <p><input type="checkbox"/> Mortgages, Debentures & Loans</p> <p>Most lenders provide annual certificates showing repayments during the year and the balance outstanding. Please provide these certificates, ensuring that they match your balance date. Please provide details of any new loans raised during the year. Where you do not have the details available, ask your bank to fax them to us.</p>	
<p>FIXED ASSETS</p> <p><input type="checkbox"/> Purchases & Sales of Fixed Assets (Land, Buildings, Plant & Vehicles, etc)</p> <p>Please provide details. Invoices and details of any financing arrangements should be included with your records. For sales and purchases of real estate, please provide solicitors statements and the sale and purchase agreement.</p>	
<p>INVESTMENTS</p> <p><input type="checkbox"/> Provide details of the company and the number of shares or deposits held. Please provide details for the full year (eg statements, or details of sales and purchases).</p>	

Tick ✓ or N/A	Notes
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Company & Co-operative Shares

We need statements showing the number of shares held.

Company Name

No. of Shares Held

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OTHER RECORDS & INFORMATION REQUIRED

Personal Use of farm items (eg private tolls, livestock killed for own use). If applicable please advise value at cost.

Payments Made from Private Funds: Give full details of any business expenses for which you have not been refunded from the business (ie amount paid, who was paid, and nature of payment - wages, fuel, etc). This includes expenses paid from private cash or a personal account.

Repairs & Maintenance

If there were major repairs and maintenance to farm assets during the year please provide full details of the nature of the work carried out.

Wages Statements or Wages Book

Please provide copies of the Employer Monthly Schedules filed with your PAYE cheque, or details of wages paid from your wages book.

Copies of GST Returns & Workpapers

Please show full details of how you calculated income and expense claims.

Copies of Fringe Benefit Tax Returns & Workpapers (employers and/or companies only).

Solicitors Statements for all legal transactions (especially property transactions).

Dividends or Interest Received (attach ALL Tax Deduction Certificates).

Income from Foreign Investments

Please provide tax schedules from your investment advisor, or provide full details of income received, and sale/purchase of investments.

Motor Vehicle Private Use

Please supply full details including log book - or confirm 3 year average still applicable. Company must pay FBT if the company vehicle is available for private use.

Notices of Assessment and Statements from the Inland Revenue Dept for GST, PAYE, FBT and any other type of tax paid (where applicable).

ACC Invoices: Please send us all invoices and credit notes you received during the year from ACC.

If your Taxation calculations result in a **REFUND** being due, **and** you are a Provisional Taxpayer do you want that refund:

- (a) sent to you in full, or
- (b) used to offset your Provisional Tax liability, if any.

TERMS OF REFERENCE

To *Robertson Fulton Limited*

I/we instruct you to prepare my/our Financial Accounts and Taxation Returns for the current period. 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 accept responsibility for any failure by me/us to supply all the relevant records and information to you. You are not to complete an audit, nor do I/we wish you to undertake a detailed review of my affairs in order to substantiate the accuracy of my information. I/we understand that your work cannot be relied on to detect error and fraud. You are hereby authorised to link me as a client with the Inland Revenue Department and the Accident Compensation Corporation, and to communicate with the appropriate Bankers, Solicitors, Finance Companies and other persons or organisations to obtain such further information as you may require in order to carry out the above assignments.

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Client Signature Date

ACCOUNTS PAYABLE (CREDITORS) OWING BY YOU

Name of Creditor	What For	GST \$	Total Amount \$

ACCOUNTS RECEIVABLE (DEBTORS) OWING TO YOU

Name of Debtor	What For	GST \$	Total Amount \$