

2018 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
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RECORDS REQUIRED

- Cheque Butts:** note who was paid and what for on each butt. Please ensure each one is filled out correctly. Where you have paid bills via **Internet Banking**, write on the bank statement what each payment is for.
 - Bank Statements** for all business accounts.
 - Bank Deposits:** full details of all bankings made.
- For the above four items, please ensure that we have records for AT LEAST ONE MONTH after balance date.***
- Cash Book & Reconciliation/s to Bank Statements** - if applicable.
 - Computer Cashbook & Trial Balance, or Computer Disk** - if applicable. Please include a reconciliation to bank statement at balance date.
 - Stock Firms/Dairy Company Statements** and invoices supporting other income.
 - Invoices and Statements** filed in date order or in order of cheque number. Include Eftpos dockets and receipts.

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								
<input type="checkbox"/>	Company & Co-operative Shares We need statements showing the number of shares held.								
	<table><thead><tr><th data-bbox="327 320 531 347">Company Name</th><th data-bbox="810 320 1050 347">No. of Shares Held</th></tr></thead><tbody><tr><td data-bbox="327 394 735 409">.....</td><td data-bbox="810 394 1031 409">.....</td></tr><tr><td data-bbox="327 454 735 470">.....</td><td data-bbox="810 454 1031 470">.....</td></tr><tr><td data-bbox="327 515 735 530">.....</td><td data-bbox="810 515 1031 530">.....</td></tr></tbody></table>	Company Name	No. of Shares Held
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OTHER RECORDS & INFORMATION REQUIRED									
<input type="checkbox"/>	Personal Use of farm items (eg private tolls, livestock killed for own use). If applicable please advise value at cost.								
<input type="checkbox"/>	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.								
<input type="checkbox"/>	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.								
<input type="checkbox"/>	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.								
<input type="checkbox"/>	Copies of GST Returns & Workpapers Please show full details of how you calculated income and expense claims.								
<input type="checkbox"/>	Copies of Fringe Benefit Tax Returns & Workpapers (employers and/or companies only).								
<input type="checkbox"/>	Solicitors Statements for all legal transactions (especially property transactions).								
<input type="checkbox"/>	Dividends or Interest Received (attach ALL Tax Deduction Certificates).								
<input type="checkbox"/>	Income from Foreign Investments Please provide tax schedules from your investment advisor, or provide full details of income received, and sale/purchase of investments.								
<input type="checkbox"/>	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.								
<input type="checkbox"/>	Notices of Assessment and Statements from the Inland Revenue Dept for GST, PAYE, FBT and any other type of tax paid (where applicable).								
<input type="checkbox"/>	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 \$