



Name: \_\_\_\_\_

**Please complete:**

Home telephone: \_\_\_\_\_

Office telephone: \_\_\_\_\_

Mobile telephone: \_\_\_\_\_

E-mail address: \_\_\_\_\_

## ***2026 Farming Financial Statements and Tax Checklist***

### **Information required for your business financial statements and tax return**

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**Solicitors details** - please note the details of your current solicitor/lawyer.

Name: \_\_\_\_\_ Firm: \_\_\_\_\_

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### **Terms of Engagement**

I/We hereby instruct you to prepare my/our financial statements and tax returns for the 2026 financial 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 tax 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 tax returns are prepared for my/our own use and to determine my/our tax 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 20<sup>th</sup> 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.

You are hereby authorised to communicate with my/our bankers, solicitors, finance companies, all government agencies and other persons or organisations to obtain such information as you require in order to complete the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Under the Companies Amendment Act 2014 there is now a requirement for all directors to provide their place of birth and date of birth AND in addition, there must be at least one director that either lives in New Zealand; or lives in Australia and is a director of a company incorporated in Australia:**

Director	Date of birth	City / Town of birth	Country of birth	Current residential address

\* Please advise if you have concerns on your address being visible on the Companies Register. Under new legislation that is about to become effective, an alternative address may be able to be provided if there is a risk of physical or mental harm if address details are publicly available

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
<p>Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details:</p> <hr/> <hr/> <hr/> <hr/> <hr/>	



**Have any amounts of Covid-19 support payments been repaid back?**

Please provide details of payment and reason for repayment

Date paid back: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Fringe Benefit Tax (FBT) Returns**

Supply copies of Fringe Benefit Tax (FBT) returns and work papers.

**Goods & Services Tax (GST) Returns**

Please supply copies of Goods & Services Tax (GST) returns and work papers if not filed via Xero.

**Interest and Dividend Certificates**

Supply copies of certificates.

**Lease Details**

Supply copies of lease agreements for non-building assets (e.g. motor vehicles, equipment).

**Foreign Income**

Details of any foreign income received, and any tax deducted from this.

**Accounts Receivable (Debtors) – see attached Schedule 1**

All accounts or amounts owing to you at balance date should be scheduled. **Exclude** any bad debts. To enable bad debts to be excluded from income, these must be written off prior to balance date.

Total at Balance Date:

\$ \_\_\_\_\_

**GST Included**  **Excluded**

**Accounts Payable (Creditors) – see attached Schedule 2**

All accounts or amounts owing by you at balance date should be scheduled indicating name of creditor, amount and what the debt is for.

Total at Balance Date:

\$ \_\_\_\_\_

GST Included  Excluded

**Capital Expenditure**

Attach details of assets purchased or sold during the year such as motor vehicles, plant and equipment and properties (noting the 20% Investment Boost depreciation incentive may also be available for assets purchased on or after 22 May 2025). Where applicable please provide 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 attached for your information. We suggest you review the schedule and indicate any assets that no longer exist.

**Woolsheds**

Provide details of woolsheds used in the farming business:

- Are they being currently used as a woolshed?
- If no longer being used for shearing sheep, are they being used as a barn (i.e. for storage or for housing livestock)?

**Development Expenditure**

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 Taxable or Non-Taxable Income**

Did you receive income from any other sources either taxable or non-taxable?

If Yes, please provide details (e.g. Uber, Airbnb, services through platforms such as Pocket Job, Airtasker etc).

**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



<b>Unsold Produce</b>																																								
Please provide full details of any produce on hand at balance date that is intended for sale. Examples include honey, wool, timber, hay, silage, crops.		<input type="checkbox"/>																																						
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 60%;">Category</th> <th style="text-align: left; width: 40%;">Quantity</th> </tr> </thead> <tbody> <tr> <td>Wool</td> <td>_____ kg</td> </tr> <tr> <td>Timber</td> <td>_____</td> </tr> <tr> <td>Hay</td> <td>_____ Tonnes dry matter</td> </tr> <tr> <td>Silage</td> <td>_____ Tonnes dry matter</td> </tr> <tr> <td>Grain</td> <td>_____ Tonnes</td> </tr> <tr> <td>Honey</td> <td>_____ kg</td> </tr> <tr> <td>Firewood</td> <td>_____</td> </tr> <tr> <td>Other Produce, Harvested Crops &amp; Fruit</td> <td></td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> <tr> <td><b>Total Value</b></td> <td></td> </tr> </tbody> </table>	Category	Quantity	Wool	_____ kg	Timber	_____	Hay	_____ Tonnes dry matter	Silage	_____ Tonnes dry matter	Grain	_____ Tonnes	Honey	_____ kg	Firewood	_____	Other Produce, Harvested Crops & Fruit		_____	_____	_____	_____	_____	_____	<b>Total Value</b>		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 60%;">Estimated Value (Excl GST)</th> </tr> </thead> <tbody> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> </tbody> </table>	Estimated Value (Excl GST)	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	
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Value of goods taken for private use at their cost price (excluding livestock).		<input type="checkbox"/>																																						
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<b>Expenses paid in Cash or from Personal Funds</b>																																								
Please provide a list if applicable. How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		<input type="checkbox"/> <input type="checkbox"/>																																						
		Quantity _____																																						
<b>Residential Land Withholding Tax</b>																																								
Have you sold residential property in New Zealand where Residential Land Withholding Tax has been deducted and paid to the IRD? If so, provide details e.g. IR1100 Residential land withholding tax return and other sale and purchase documents.		<input type="checkbox"/>																																						
<b>Residential Property Sales</b>																																								
Have you sold any residential property during the year (not otherwise detailed on the information provided)? If yes, when was the property purchased?		<input type="checkbox"/>																																						
If it was sold before 1 July 2024, and purchased within 5 years of the sale date OR if it was sold on or after 1 July 2024 and purchased within 2 years of the sale date:																																								
<ul style="list-style-type: none"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>	<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> <tr><td>_____</td></tr> </tbody> </table>	_____	_____	_____	_____																																			
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**Research and Development**

Have you spent an amount on research and development during the income year? If so, provide ledger accounts and details of expenditure

**Motor Vehicles**

The proportion of motor vehicle business use as established by your vehicle log book(s) is/are:

**Vehicle Description:** \_\_\_\_\_

Business            \_\_\_\_\_      km  
Total                \_\_\_\_\_      km  
Percentage Business    \_\_\_\_\_      %

**Vehicle Description:** \_\_\_\_\_

Business            \_\_\_\_\_      km  
Total                \_\_\_\_\_      km  
Percentage Business    \_\_\_\_\_      %

Please note that a detailed and accurate log book must be completed for a three month period every three years or vehicle expense claims will be limited to a maximum of 25% of expenses incurred. If you are operating as a Company, please indicate which vehicles you are currently paying Fringe Benefit tax for:

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**Mixed Use Holiday Home**

Does this entity have a property (such 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 or more in the income year?

Yes  No

If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Holiday Home – Information Required**

The number of days the property was empty during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year \_\_\_\_\_

OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

If there is more than one tenant who used the property through the year, please attach details.

Name of tenant: \_\_\_\_\_

Relationship to owner (if any): \_\_\_\_\_

Amount of rent they paid: \$ \_\_\_\_\_

Dates rented (From: To) \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for tenants

\$ \_\_\_\_\_

Cost of repairing damages caused by tenants

\$ \_\_\_\_\_

Number of days spent in the property while repairing damages caused by tenants \_\_\_\_\_

Mortgage interest

\$ \_\_\_\_\_

Rates

\$ \_\_\_\_\_

Insurance

\$ \_\_\_\_\_

Repairs/maintenance for general wear 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), that is used privately and also to derive income? Yes  No

If Yes, provide details:  
Description: \_\_\_\_\_

Market value: \$ \_\_\_\_\_

Was the asset unused for 62 days or more in the income year? Yes  No   
If yes, please complete the following section so we can determine the amount of allowable deductions.

**Mixed Use Boat or Plane – Information Required**

The number of days the asset was **unused** during the income year \_\_\_\_\_

The number of days the asset was used by family or associated persons\* during the income year \_\_\_\_\_  
OR where income from any person received was less than 80% of market rate \_\_\_\_\_

\* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property

For non-associated persons where payment received is at least 80% of market value:

Number of days the asset was used: \_\_\_\_\_

Income received: \$ \_\_\_\_\_

Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):

Cost of advertising for hireage \$ \_\_\_\_\_

Cost of repairing damages caused by hireage \$ \_\_\_\_\_

Operating costs / supplies \$ \_\_\_\_\_

Insurance \$ \_\_\_\_\_

Repairs/maintenance for general wear and tear \$ \_\_\_\_\_

Other (please give details) \_\_\_\_\_

**Cryptoassets**

Have you received or traded in cryptoassets during the income year? If so, please provide the following information:

- The type of cryptoasset
- For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD
- Total units of each cryptoasset held at the beginning and end of the year
- Exchange records and bank statements
- Wallet addresses

**Thank you for completing this questionnaire - don't forget to sign it**





# 2026 Farming Financial Statements and Taxation Checklist

## Farm Stock

### 1. Cattle

Breed: \_\_\_\_\_

N/A

Stock on hand	Number		Reconciliation	
	Dairy	Beef		
Rising 1 yr heifers	_____	_____	On hand last year	_____
Rising 2 yr heifers	_____	_____	Plus: Calves marked	_____
Mixed age cows	_____	_____	Purchases	_____
Rising 1 yr steers & bulls	_____	_____	Sub total	_____
Rising 2 yr steers & bulls	_____	_____	Less: Sales	_____
Rising 3+ yr steers & bulls	_____	_____	Rations & dogs	_____
Breeding bulls	_____	_____	On hand this year	_____
<b>Total cattle</b>			<b>Balance</b> (deaths and missing)	_____
<b>Additional information</b>				
No of cattle killed for:			No of cows to bull	_____
Private use	_____		No of calves marked	_____
Dog tucker	_____			
Estimated deaths	_____			

### 2. Sheep

Breed: \_\_\_\_\_

N/A

Stock on hand	Number		Reconciliation	
Ewe hoggets	_____	_____	On hand last year	_____
Ram and wether hoggets	_____	_____	Plus: Lambs marked	_____
2 tooth ewes	_____	_____	Purchases	_____
Mixed age ewes	_____	_____	Sub total	_____
5 and 6 yr ewes	_____	_____	Less: Sales	_____
Mixed age wethers	_____	_____	Rations & dogs	_____
Breeding rams	_____	_____	On hand this year	_____
<b>Total sheep</b>			<b>Balance</b> (deaths and missing)	_____
<b>Additional information</b>				
No of sheep killed for:			No of ewes to ram	_____
Private use	_____		No of lambs tailed	_____
Dog tucker	_____			
Estimated deaths	_____			

### 3. Wool on hand at balance date

N/A

No. of Kilos: \_\_\_\_\_ Estimated value (excl. GST): \$ \_\_\_\_\_ Date of sale: \_\_\_\_\_

#### 4. Grain and seeds (for sale only) on hand at balance date

N/A

<i>Grain</i>	<i>Estimated value excl. GST</i>	<i>Small seeds</i>	<i>Estimated value excl. GST</i>
Wheat	\$ _____	Ryegrass	\$ _____
Barley	\$ _____	Clover	\$ _____
Oats	\$ _____	Lucerne	\$ _____
Hay	\$ _____		
Other produce	\$ _____	<b>Total Value</b>	_____

#### 5. Deer

N/A

Red Deer: \_\_\_\_\_ Wapati, Elk and Related Cross Breeds: \_\_\_\_\_ Other Breeds: \_\_\_\_\_

<b>Stock on hand</b>	<b>Number</b>	<b>Reconciliation</b>	
Rising 1 yr hinds	_____	On hand last year	_____
Rising 2 yr hinds	_____	Plus: Fawns marked	_____
Mixed age hinds	_____	Purchases	_____
Rising 1 yr stags	_____	Sub total	_____
Rising 2+ yr stags	_____	Less: Sales	_____
Breeding stags	_____	Rations & dogs	_____
		On hand this year	_____
<b>Total deer</b>	_____	<b>Balance (deaths and missing)</b>	_____

#### Additional information

Fawns born during the year: \_\_\_\_\_ Estimated deaths \_\_\_\_\_

Stags \_\_\_\_\_

Hinds \_\_\_\_\_

#### 6. Goats

N/A

<b>Stock on hand</b>	<b>Number</b>	<b>Reconciliation</b>	
Rising 1 yr does	_____	On hand last year	_____
Mixed age does	_____	Plus: Kids marked	_____
Rising 1 yr bucks*/wethers	_____	Purchases	_____
Bucks*/wethers over 1 yr	_____	Sub total	_____
Breeding bucks	_____	Less: Sales	_____
		Rations & dogs	_____
<b>Total goats</b>	_____	On hand this year	_____
* non-breeding		<b>Balance (deaths and missing)</b>	_____

#### Additional information

Kids born during the year: \_\_\_\_\_ Estimated deaths \_\_\_\_\_

#### 7. Pigs

N/A

<b>Stock on hand</b>	<b>Number</b>	<b>Reconciliation</b>	
Breeding sows under 1 yr	_____	On hand last year	_____
Breeding sows over 1 yr	_____	Plus: Piglets born	_____
Boars	_____	Purchases	_____
Weaners (less than 10 wks old)	_____	Sub total	_____
Porkers (less than 17 wks old)	_____	Less: Sales	_____
Baconers (less than 17 wks old)	_____	Rations & dogs	_____
Piglets born	_____	On hand this year	_____
<b>Total pigs</b>	_____	<b>Balance (deaths and missing)</b>	_____



Name: \_\_\_\_\_

**Please complete:**

Home telephone: \_\_\_\_\_

Office telephone: \_\_\_\_\_

Mobile telephone: \_\_\_\_\_

E-mail address: \_\_\_\_\_

## 2026 Personal Tax Checklist

### Information required for your personal income tax return

#### Terms of Engagement

I hereby instruct you to prepare my/our tax returns for the 2026 financial 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. You are hereby authorised to communicate with my bankers, solicitors, finance companies, all government agencies and other persons or organisations to obtain such information as you require in order to carry out the above assignments.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

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 20<sup>th</sup> 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.

Signature \_\_\_\_\_

Date \_\_\_\_\_

#### Personal tax information

Tick

For each individual tax return also required please provide the following information

Personal tax information	Tick
1. Salary, wages, NZ superannuation, withholding income - we will receive direct from Inland Revenue	N/A
2. Other income received with no tax deducted	
3. Interest received and RWT certificates issued by banks and financial institutions	
4. Dividends received - attach dividend documentation	
5. Rental property income - <b>please complete rental checklist</b>	
6. Share/bond purchases or sales - attach documentation	
7. PIE / Kiwisaver income - attach PIE tax statements	
8. Investment portfolios or statements showing values at balance date and details of any purchases / deposits or sales / withdrawals	
9. Overseas income including overseas investment income	
10. All donation receipts	
11. Income or losses from an estate, trust, partnership or look-through company that we do not prepare accounts for	
12. Deductible expenses - attached details of expenses incurred in earning income e.g. loss of income insurance, interest on loans used to acquire investments	
13. Student loan - tick if you have a student loan	
14. Do you require us to prepare your children's tax returns? If so, provide the above information for each child	