

# Farmers

## Questionnaire – 1 June 2025 to 31 May 2026

Ensure this questionnaire is completed and included with your records

<b>Client Name:</b>		<b>Phone:</b>	
<b>IRD Number:</b>		<b>Email:</b>	

To: **WHALEY HARRIS DURNEY** [www.whaleyharrisdurney.co.nz](http://www.whaleyharrisdurney.co.nz)

### Terms of Engagement

I/We hereby instruct you Whaley Harris Durney / Durney Chartered Accountants Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending 31 May 2026. 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 Taxation 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 Taxation Returns are prepared for my/our own use and to determine my/our taxation 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 authorise Whaley Harris Durney / Durney Chartered Accountants Limited and staff/contractors to act on my/our behalf for the above-named entity/person and obtain information from Inland Revenue, other government agencies and financial institutions about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes authority to obtain information from Inland Revenue through all channels including electronic ones.

For Xero application support, I/We accept that Xero will provide you with a small discount to cover your administrative costs for managing the Xero subscription/s for starter, standard and premium edition subscriptions.

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

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.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us however you are authorised to sign any other taxation return on behalf of myself/ourselves or any of my/our associated entities.

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

**\*\*\* PLEASE EMAIL US YOUR 2026 INFORMATION, OR CONTACT US TO MAKE ARRANGEMENTS \*\*\***

*Under 'Client Tools' on our website [www.whaleyharrisdurney.co.nz](http://www.whaleyharrisdurney.co.nz), additional tax information questionnaires can be downloaded, and Newsletters can also be viewed and downloaded.*

Our office has moved to the **First Floor, 642 Great South Road, Ellerslie, Auckland 1051**. For location and parking information, please visit our website. [Contact Whaley Harris Durney, Auckland, New Zealand](#)

Also, if you have not signed up for MyIR at the Inland Revenue, then we recommend that you do; you can register at <https://myir.ird.govt.nz/eservices/home/>

Has the nature of your business changed in any way during the past 12 months?  
If yes, please provide brief details:

---



---



---



---



---

Records Required	✓	Comment
<b>Bank Statements, Cash books, etc</b>		
Where an <b>online accounting system</b> is used (e.g. Banklink / Xero / MYOB), please provide: <ul style="list-style-type: none"> <li>Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
Where a non cloud based computerised accounting system is used (e.g. MYOB), please provide the following: <ul style="list-style-type: none"> <li>General Ledger Detailed, General Ledger Summary, Trial Balance, Profit &amp; Loss, Balance Sheet, GST Reconciliation.</li> <li>Copy of bank reconciliation as at balance date for all bank accounts.</li> <li>Final bank statement for the year for all bank accounts</li> </ul>	<input type="checkbox"/>	
Where a <b>Cashbook (computerised / manual) or no system</b> is used, please provide: <ul style="list-style-type: none"> <li>Cashbook (if one is kept, including one-month past balance date)</li> <li>Copy of bank reconciliation as at balance date for all bank accounts</li> <li>Bank statements for the full year for all bank accounts</li> </ul> <p><b>Note:</b> If no cashbook has been kept, please ensure that bank statements include the details of what each deposit and withdrawal was for.</p>	<input type="checkbox"/>	
<b>Loan Statements</b>		
Supply a copy of any loan transaction statements for the financial year up to your balance date, including loans that have been refinanced or repaid during the year.	<input type="checkbox"/>	
<b>Employers – Wages paid to Employees</b>		
Supply a month-by-month summary of gross wages, termination or incentive payments and PAYE deductions as returned to the IRD. (Not required if you use Xero Payroll).	<input type="checkbox"/>	
<b>Covid-19 Wage Subsidy and other Covid-19 support payments</b>		
<b>If you have received the Covid-19 Small Business Loan, have any interest payments and / or repayments been made?</b>	<input type="checkbox"/>	
Date rec: __/__/__ \$ _____		
Date rec: __/__/__ \$ _____		
Date rec: __/__/__ \$ _____		
Date rec: __/__/__ \$ _____		

**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.





<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"/>
<b>Category</b>	<b>Quantity</b>	<b>Estimated Value (Excl GST)</b>
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>		_____
<b>Private Use</b>		
Value of goods taken for private use at their cost price (excluding livestock).		<input type="checkbox"/>
<b>Goods taken for own use</b>	<b>Quantity</b>	<input type="checkbox"/> \$ _____
Sheep	_____	<input type="checkbox"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Cattle	_____	
Pigs	_____	
Milk	_____	
Other _____		
<b>Expenses paid in Cash or from Personal Funds</b>		
Please provide a list if applicable.		<input type="checkbox"/>
How many meals have you provided to contractors? (morning / afternoon tea = 1/2)		<input type="checkbox"/>
		<b>Quantity</b> _____
<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)?		<input type="checkbox"/>
If yes, when was the property purchased?		_____
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:		
• what was the original purchase price		\$ _____
• and the sale price?		\$ _____

**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:

---

---

**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**

<p>Have you received or traded in cryptoassets during the income year? If so, please provide the following information:</p> <ul style="list-style-type: none"> <li>The type of cryptoasset</li> <li>For each transaction provide the date, type of transaction i.e. received or disposed of, number of units, value in NZD</li> <li>Total units of each cryptoasset held at the beginning and end of the year</li> <li>Exchange records and bank statements</li> <li>Wallet addresses</li> </ul>	<input type="checkbox"/>	
--	--------------------------	--

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





**Do not print this page**

**Print as applicable, either:**

Client Questionnaire Livestock Numbers

Client Questionnaire Livestock Sheet