

Farming Questionnaire – 2026

Ensure this questionnaire is completed and included with your records.

Name	
Phone Number	
Email Address	

To: DRK Chartered Accountants Ltd

Terms of Engagement

I/We hereby instruct you DRK Chartered Accountants Ltd and staff/contractors as applicable to prepare my/our Financial Statements and Taxation 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 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 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 20th 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.

Authority is given to obtain information from Inland Revenue, other government agencies and financial institutions about all tax types (except child support), bank and loan accounts in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels including electronic ones.

I/We give authority for any refund credits to be transferred to DRK Chartered Accountants Ltd's trust account prior to refund to 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.

Clients Signature

Date

Records Required	✓	Comment
Capital Expenditure		
<p>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:</p> <ul style="list-style-type: none"> ▪ Hire purchase or loan agreements ▪ Lease agreements ▪ All legal statements and agreements ▪ Trade-in details ▪ Lost, stolen or scrapped items ▪ Copy of Tax Invoices <p>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.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Development Expenditure		
<p>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.</p> <p>Please provide full details if you have undertaken any work of this type.</p>	<input type="checkbox"/>	
Legal and Loan Documents		
<p>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. Please include a copy of your latest Rateable Valuation for any properties you own.</p>	<input type="checkbox"/>	
Business Expenses		
<p>There are a number of invoices that we specifically require. Please ensure the records you provide us with include all paid accounts for:</p> <ul style="list-style-type: none"> ▪ Insurance premiums ▪ Legal fees ▪ ACC payments and arrangements 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Farm House Expense Apportionment (including any attached garage / storage space)		
<p>Please provide the following details:</p> <p>Area of house (msq / sqft)</p> <p>Area dedicated for business purpose (msq / sqft)</p> <p>Area of house with mixed use – used for both business and private purpose (msq / sqft)</p> <p>Time of mixed use area used for business purpose %</p> <p>Estimated value of farm</p> <p>Estimated value of house & curtilage area</p>	<input type="checkbox"/>	<hr/> <hr/> <hr/> <hr/> % <hr/> <hr/>
Livestock on Hand		
<p>A schedule has been enclosed. Please complete and attach.</p>	<input type="checkbox"/>	

Records Required	✓	Comment												
Private Use														
<p>Value of goods taken for private use at their cost price (excluding livestock).</p> <table border="0"> <thead> <tr> <th data-bbox="113 286 507 320">Goods taken for own use</th> <th data-bbox="507 286 967 320">Quantity</th> </tr> </thead> <tbody> <tr> <td data-bbox="113 331 507 365">Sheep</td> <td data-bbox="507 331 967 365">_____</td> </tr> <tr> <td data-bbox="113 376 507 409">Cattle</td> <td data-bbox="507 376 967 409">_____</td> </tr> <tr> <td data-bbox="113 421 507 454">Pigs</td> <td data-bbox="507 421 967 454">_____</td> </tr> <tr> <td data-bbox="113 465 507 499">Milk</td> <td data-bbox="507 465 967 499">_____</td> </tr> <tr> <td data-bbox="113 510 507 544">Other _____</td> <td data-bbox="507 510 967 544">_____</td> </tr> </tbody> </table>	Goods taken for own use	Quantity	Sheep	_____	Cattle	_____	Pigs	_____	Milk	_____	Other _____	_____	<input type="checkbox"/> <input type="checkbox"/>	<p>\$ _____</p> <p>GST Included <input type="checkbox"/> Excluded <input type="checkbox"/></p>
Goods taken for own use	Quantity													
Sheep	_____													
Cattle	_____													
Pigs	_____													
Milk	_____													
Other _____	_____													
Expenses paid in Cash or from Personal Funds														
<p>Please provide a list if applicable.</p> <p>How many meals have you provided to contractors? (morning / afternoon tea = 1/2)</p>	<input type="checkbox"/> <input type="checkbox"/>	<p>Quantity _____</p>												
Residential Land Withholding Tax														
<p>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.</p>	<input type="checkbox"/>													
Residential Property Sales														
<p>Have you sold any residential property during the year (not otherwise detailed on the information provided)?</p> <p>If yes, when was the property purchased?</p> <p>If it was purchased with 10 years of the sale date,</p> <ul style="list-style-type: none"> • what was the original purchase price • and the sale price? 	<input type="checkbox"/>	<p>_____</p> <p>\$ _____</p> <p>_____</p> <p>_____</p>												
Research and Development														
<p>If this entity is a company, have you spent significant amounts on research and development during the income year? If so, provide ledger accounts and details of expenditure</p>	<input type="checkbox"/>													
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"> • 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 	<input type="checkbox"/>													

Motor Vehicles

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

Vehicle Description _____	Vehicle Description _____
Business _____ km	Business _____ km
Total _____ km	Total _____ km
Percentage Business _____ %	Percentage Business _____ %
Odometer Reading at balance date _____ km	Odometer Reading at balance date _____ km

- 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:

Records Required

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 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 property was rented in total during the income year _____

The number of days the property was available to be rented 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) : _____

Other Details Required (if applicable)	
<ul style="list-style-type: none">• Details of dividends, interest income, partnership income, portfolio investment income, overseas income or any other sundry income received during the period (attached documentation if available including RWT and dividend certificates)• Donation receipts for all charitable donations made during the year• Income replacement insurance policy – provide details of premiums and any claims• For Trusts:<ul style="list-style-type: none">○ Any gifting to a Trust carried out this financial year?○ Any change in Trustees?	

