



Financial Statements Questionnaire –

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Email:	

To: Smith Mitchell Limited

Terms of Engagement

I/We hereby instruct you Smith Mitchell Limited and staff/contractors as applicable to prepare my/our Financial Statements and Taxation Returns for the year/period ending . 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 have also instructed you to prepare our GST Returns on a regular basis. I/We accept that it is my/our responsibility to advise you of all relevant transactions on a timely basis as well as obtain valid tax invoices that comply with the GST legislation.

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.

Name	IRD Number	Signature	Date

Convenient time to call you is:	
Alternative phone numbers are:	
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:	

Unsold Produce		
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"/>
Category	Quantity	Estimated Value (Excl GST)
Wool	_____ kg	_____
Timber	_____	_____
Hay	_____ Tonnes dry matter	_____
Silage	_____ Tonnes dry matter	_____
Grain	_____ Tonnes	_____
Honey	_____ kg	_____
Firewood	_____	_____
Other Produce, Harvested Crops & Fruit		_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Value		_____
Private Use		
Value of goods taken for private use at their cost price (excluding livestock).		<input type="checkbox"/>
Goods taken for own use	Quantity	\$ _____
Sheep	_____	<input type="checkbox"/> GST Included <input type="checkbox"/> Excluded <input type="checkbox"/>
Cattle	_____	
Pigs	_____	
Milk	_____	
Other _____	_____	
Expenses paid in Cash or from Personal Funds		
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"/>
		Quantity _____
Residential Land Withholding Tax		
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"/>
Residential Property Sales		
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 purchased with 5 years of the sale date,		\$ _____
• what was the original purchase price		_____
• and the sale price?		_____
Mortgage Interest Paid on Residential Properties		

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**



Schedule 3

Livestock – Cattle Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Total Number of Cattle as at			
Beef Breeds and Beef Crosses				
Rising one year heifers				
Rising two year heifers				
Mixed age cows				
Breeding Bulls				
Rising one year	Steers:		Bulls:	
Rising two year	Steers:		Bulls:	
Rising three year	Steers:		Bulls:	
Friesian and Related Breeds, Jersey and other dairy breeds				
Rising one year heifers				
Rising two year heifers				
Mixed age cows				
Breeding Bulls				
Rising one year	Steers:		Bulls:	
Rising two year	Steers:		Bulls:	
Rising three year	Steers:		Bulls:	
TOTAL				
Deaths and Losses				
Natural Increase				
Peak Milking Cow Numbers for the last season				
Effective Milking Hectares for the last season				

Schedule 3 Livestock – Sheep Tallies

Ensure this is completed and included with your records

Client Name	
Balance Date	

- Include stock that you **own**, regardless of where the stock is located.
- Do not include stock owned by other people but grazing on your land.

Description	Number of Sheep as at
Sheep	
Ewe hoggets	
Two tooth ewes	
Mixed age ewes (Rising 3 year and 4 year)	
Rising five year and older ewes	
Mixed age wethers	
Breeding rams	
Ram hoggets	
Wether hoggets	
TOTAL	
Sheep bred during the year (Lambs docked last spring)	
Deaths and Losses	

Wool	
Total kg's of wool on hand at Balance Date	
Date the wool was actually sold	
Net Proceeds received	