

2024 Rental Questionnaire

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Fax:	
		Email:	

To: PFK Tauranga Limited

Terms of Engagement

I/We hereby instruct you PKF Tauranga Limited and staff/contractors as applicable to prepare our Taxation Returns for the 2024 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.

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 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.

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, and those published on the website <https://pkftauranga.co.nz/media/icllb3ik/2024-pkft-tcs.pdf>

I/We also accept that you have the right to:

- a. charge me/us a fee equal of 25% of the unpaid portion of the invoice amount and all other legal and collections costs not covered by the fee; and
- b. charge interest at the rate of 13% per month from the due date. You shall be entitled to exercise a general lien over the books, records, related documents, and other such chattels that may come into your possession for the purpose of performing professional services for me/us until all costs and charges whatsoever or professional services of any nature to me/us have been fully paid.

Name	IRD Number	Signature	Date

Home Office Expenses

If part of your home is set aside principally for use as an office/workshop/storage area, please provide the following details:

Address for Home Office _____

Home Office area: - no change as per previous year

OR

Area used for Business: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

Power \$ _____

Insurance (Building & Contents) \$ _____

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

Repairs & Maintenance \$ _____

Telephone rental \$ _____

Other \$ _____

Total \$ _____

OR IRD Square Metre Rate Method (see below note)*

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

**Would you like to use the IRD rate? Currently it is \$47.85 per square metre. This allowance doesn't cover Mortgage Interest, Rates or Rent costs so we would still require these amounts.*

Covid-19 Wage Subsidy and other Covid-19 support payments

Have you received the Wage Subsidy? (please note all dates and receipts)

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Have you received the Covid-19 Leave Support Payments? (please note all dates and receipts)

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Have you received Covid-19 Short-Term Absence Payments? (please note all dates and receipts)

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Have you received Resurgence Support Payments? (please note all dates and receipts)

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

<p>Have you received a Covid-19 Cultural Sector Emergency Relief Grant or other Covid-19 support payments? Please provide details if it is an "other" Covid-19 support payment</p> <p>Date rec: ___/___/___ \$ _____</p> <p>Date rec: ___/___/___ \$ _____</p>	<input type="checkbox"/>
<p>Have you received the Covid-19 Small Business Loan?</p> <p>Date rec: ___/___/___ \$ _____</p>	<input type="checkbox"/>
<p>Have any amounts of Covid-19 support payments been repaid back? Please provide details of payment and reason for repayment</p> <p>Date paid back: ___/___/___ \$ _____ Reason: _____</p> <p>_____</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>

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"/>	
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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>
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Mortgage Interest Paid on Residential Properties

<p>Have you incurred interest on residential properties owned (which is not your main family home)? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.</p>	<input type="checkbox"/>	
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Mixed Use Holiday Home

<p>Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: _____</p> <p>_____</p> <p>Was the property empty for 62 days or more in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Holiday Home – Information Required</u></p> <p>The number of days the property was empty during the income year _____</p> <p>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 _____</p> <p><small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small></p>	<input type="checkbox"/>
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<p>If there is more than one tenant who used the property through the year, please attach details. <input type="checkbox"/></p> <p>Name of tenant: _____</p> <p>Relationship to owner (if any): _____</p> <p>Amount of rent they paid: \$ _____</p> <p>Dates rented (From: To) _____</p> <p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required): <input type="checkbox"/></p> <p>Cost of advertising for tenants \$ _____</p> <p>Cost of repairing damages caused by tenants \$ _____</p> <p>Number of days spent in the property while repairing damages caused by tenants _____</p> <p>Mortgage interest \$ _____</p> <p>Rates \$ _____</p> <p>Insurance \$ _____</p> <p>Repairs/maintenance for general wear and tear \$ _____</p> <p>Other (please give details) : _____</p>	
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Mixed Use Boat or Plane

<p>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 <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/></p> <p>If Yes, provide details:</p> <p>Description: _____</p> <p>Market value: \$ _____</p> <p>Was the asset unused for 62 days or more in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, please complete the following section so we can determine the amount of allowable deductions.</p> <p><u>Mixed Use Boat or Plane – Information Required</u></p> <p>The number of days the asset was unused during the income year _____</p> <p>The number of days the asset was used by family or associated persons* during the income year _____</p> <p>OR where income from any person received was less than 80% of market rate _____</p> <p><small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small></p> <p>For non-associated persons where payment received is at least 80% of market value: <input type="checkbox"/></p> <p>Number of days the asset was used: _____</p> <p>Income received: \$ _____</p> <p>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required): <input type="checkbox"/></p> <p>Cost of advertising for hireage \$ _____</p> <p>Cost of repairing damages caused by hireage \$ _____</p> <p>Operating costs / supplies \$ _____</p> <p>Insurance \$ _____</p> <p>Repairs/maintenance for general wear and tear \$ _____</p> <p>Other (please give details) _____</p> <p>_____</p>	
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Other Details Required (if applicable)	
<ul style="list-style-type: none"><li data-bbox="156 219 544 248">• Solicitors Settlement Statement<li data-bbox="156 277 536 306">• Sale and Purchase Agreement<li data-bbox="156 336 584 365">• Loan details for property purchased<li data-bbox="156 394 624 423">• A copy of the latest Rateable Valuation<li data-bbox="156 452 1251 481">• Any notifications provided to IRD of residential property held on revenue account (taxable on sale)<li data-bbox="156 510 1131 539">• A list of chattels with their dates and value for properties bought or sold during the year	<input data-bbox="1401 226 1430 255" type="checkbox"/> <input data-bbox="1401 284 1430 313" type="checkbox"/> <input data-bbox="1401 342 1430 371" type="checkbox"/> <input data-bbox="1401 400 1430 430" type="checkbox"/> <input data-bbox="1401 459 1430 488" type="checkbox"/> <input data-bbox="1401 517 1430 546" type="checkbox"/>

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