

**Finalise T.O.E.**

**Instructions:** Accountant to complete the first page details including date of questionnaire, client name, phone, balance date, email & make any required changes to Terms of Engagement then click the orange Finalise T.O.E. button. This will set those fields to read only and will remove these instructions and the button.

## Rental Questionnaire – [Redacted]

Ensure this questionnaire is completed and included with your records

Client Name			Phone:	
Balance Date		Email:		

To: **[Firm Name]**

### Terms of Engagement






I/We hereby instruct you APEX ACCOUNTANCY LIMITED and staff/contractors as applicable to prepare our Taxation Returns for the **[Year]** 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.

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.

Name	IRD Number	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
(Client Name 1)				
(Client Name 2)				
(Client Name 3)				
(Client Name 4)				
(Client Name 5)				

Property Details		
Please provide us with the addresses of any rental properties you have.		If a property was not rented for a full 12 months, please provide details of why it was vacant.
Address: _____		
Address: _____		
Address: _____		
Rental Income and Expenditure		✓
Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties <b>OR</b> Please provide details of the following for each rental property. Use a separate sheet if necessary.		<input type="checkbox"/>
		<input type="checkbox"/>
<b>Income:</b>		
Total Rent Received	\$ _____	
<b>Expenses:</b>		
Accounting fees	\$ _____	Phone \$ _____
Advertising (to rent)	\$ _____	Power \$ _____
Bank fees	\$ _____	Rates \$ _____
Insurance	\$ _____	(including regional council rates)
Legal fees	\$ _____	Repairs and Maintenance \$ _____
Management fees	\$ _____	(please attach details or invoices)
Mortgage Interest	\$ _____	Valuation fees \$ _____
(attach copy of loan summary/statements from bank)		Water rates \$ _____
Details of any other expense relating to rental property:		
_____	\$ _____	
_____	\$ _____	
Details of visits to inspect property/conduct property business:		
Date	Details	Kilometres
_____	_____	_____
_____	_____	_____
_____	_____	_____

### Rental Income from Overseas

Provide details of any income received from overseas, including rental income and any tax deducted from this income

### 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:  m<sup>2</sup>

Total Area of House & Workshop:  m<sup>2</sup>

Actual Cost Method

Power \$

Insurance (Building & Contents) \$

Interest (House Mortgage) \$

Rates (including regional council rates) \$

Rent \$

Repairs & Maintenance \$

Telephone rental \$

Other \$

**Total** \$  0.00

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

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

Have you received the Wage Subsidy or Covid 19 Support payment? (please note all dates and receipts)

Date rec:  /  /  \$

Date rec:  /  /  \$

Date rec:  /  /  \$

Date rec:  /  /  \$

Date rec:  /  /  \$

Date rec:  /  /  \$

Where Wage Subsidy payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

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:  /  /  \$

Where Covid-19 Leave Support Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

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

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Where Covid-19 Short-Term Absence Payments have been received for stakeholders (shareholders/partners/trustees/beneficiaries/owners) of the business please provide details of the following:

- Amounts received for each stakeholder
- Whether amounts received were for full-time or part-times

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

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

**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

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

Date rec: \_\_\_/\_\_\_/\_\_\_ \$ \_\_\_\_\_

**Have you received the Covid-19 Small Business Loan?**

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: \_\_\_\_\_

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

### 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.



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<b>Residential Property Sales</b>	
<p>Have you sold any residential property during the year (not otherwise detailed on the information provided)? <input type="checkbox"/></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"> <li>• what was the original purchase price</li> <li>• and the sale price?</li> </ul>	<div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<b>Mortgage Interest Paid on Residential Properties</b>	
<p>Have you incurred interest on residential properties owned (which is not your main family home or a 'new build')? Is the interest also against properties other than residential rentals? If so, please provide details of amount of interest and dates paid.</p> <p><small>* A new build is a self-contained residence that receives a Code Compliance Certificate confirming the residence was added to the land on or after 27 March 2020</small></p>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>
<b>Mixed Use Holiday Home</b>	
<p>Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income? <input type="checkbox"/></p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: <div style="border: 1px solid black; height: 20px; width: 100%;"></div></p> <p>Was the property empty for 62 days or more in the income year? <input type="checkbox"/></p> <p style="text-align: right;">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><b><u>Mixed Use Holiday Home – Information Required</u></b></p> <p>The number of days the property was empty during the income year <div style="border: 1px solid black; width: 100px; height: 20px; float: right;"></div></p> <p>The number of days the asset was used by family or associated persons* during the income year <div style="border: 1px solid black; width: 100px; height: 20px; float: right;"></div></p> <p>OR where income from any person received was less than 80% of market rate <div style="border: 1px solid black; width: 100px; height: 20px; float: right;"></div></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>If there is more than one tenant who used the property through the year, please attach details.</p> <p>Name of tenant: <div style="border: 1px solid black; width: 100%; height: 20px;"></div></p> <p>Relationship to owner (if any): <div style="border: 1px solid black; width: 100%; height: 20px;"></div></p> <p>Amount of rent they paid: \$ <div style="border: 1px solid black; width: 100%; height: 20px;"></div></p> <p>Dates rented (From: To) <div style="border: 1px solid black; width: 100%; height: 20px;"></div></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 <span style="float: right;">\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div></span></p> <p>Cost of repairing damages caused by tenants <span style="float: right;">\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div></span></p> <p>Number of days spent in the property while repairing damages caused by tenants <div style="border: 1px solid black; width: 100%; height: 20px;"></div></p> <p>Mortgage interest <span style="float: right;">\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div></span></p> <p>Rates <span style="float: right;">\$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div></span></p>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>

Insurance	\$		
Repairs/maintenance for general wear and tear	\$		
Other (please give details) :			
<b>Mixed Use Boat or Plane</b>			
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?			<input type="checkbox"/>
If Yes, provide details:			
Description:			
Market value: \$			
Was the asset unused for 62 days or more in the income year?			<input type="checkbox"/>
If yes, please complete the following section so we can determine the amount of allowable deductions.			
<b>Mixed Use Boat or Plane – Information Required</b>			
The number of days the asset was <b>unused</b> 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:			<input type="checkbox"/>
Income received: \$			
Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):			<input type="checkbox"/>
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)			



<b>Other Details Required</b> (if applicable)	
<ul style="list-style-type: none"> <li>• Solicitors Settlement Statement</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• Sale and Purchase Agreement</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• Loan details for property purchased</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• A copy of the latest Rateable Valuation</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• Any notifications provided to IRD of residential property held on revenue account (taxable on sale)</li> </ul>	<input type="checkbox"/>
<ul style="list-style-type: none"> <li>• A list of chattels with their dates and value for properties bought or sold during the year</li> </ul>	<input type="checkbox"/>

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