

Financial Statements Questionnaire 2024/2025

Ensure this questionnaire is completed and included with your records

Client Name		Phone:	
Balance Date		Email:	

To: DPA Limited

Terms of Engagement

I/We hereby instruct you DPA Limited and staff/contractors as applicable to prepare our Taxation Returns for the 2025 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 give authority for any refund credits to be transferred to DPA'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.

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

Property Details	
Please provide us with the addresses of any rental properties you have. Address: _____ Address: _____ Address: _____	If a property was not rented for a full 12 months, please provide details of why it was vacant. _____ _____

Rental Income and Expenditure



Please supply bank statements clearly identifying and detailing all transactions that relate to the rental properties

OR

Please provide details of the following for each rental property. Use a separate sheet if necessary.



Income:

Total Rent Received \$ _____

Expenses:

Accounting fees \$ _____

Advertising (to rent) \$ _____

Bank fees \$ _____

Insurance \$ _____

Legal fees \$ _____

Management fees \$ _____

Mortgage Interest \$ _____
(attach copy of loan summary/statements from bank)

Phone \$ _____

Power \$ _____

Rates \$ _____

(including regional council rates)

Repairs and Maintenance \$ _____

(please attach details or invoices)

Valuation fees \$ _____

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: _____ m²

Total Area of House & Workshop: _____ m²

Actual Cost Method

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

Power \$ _____

Insurance (Building & Contents) \$ _____

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

Repairs & Maintenance \$ _____

Telephone rental \$ _____

Other \$ _____

Total \$ _____

Interest (House Mortgage) \$ _____

Rates (including regional council rates) \$ _____

Rent \$ _____

**Would you like to use the IRD rate? Visit the IRD website for the current rate. 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

If you have received the Covid-19 Small Business Loan, have any interest payments and / or repayments been made?

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

Date rec: __/__/__ \$ _____

<p>Have any amounts of Covid-19 support payments been repaid back?</p> <p>Please provide details of payment and reason for repayment</p> <p>Date paid back: ___/___/___ \$ _____ Reason: _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>		<input type="checkbox"/>
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<p>Residential Land Withholding Tax</p>		
<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"/>	

<p>Residential Property Sales</p>		
<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>

<p>Mortgage Interest Paid on Residential Properties</p>		
<p>Have you incurred interest on residential properties owned (which is not your main family home or '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>* 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</p>	<input type="checkbox"/>	

<p>Mixed Use Holiday Home</p>	
<p>Does this entity have a property (such as a holiday home or a bach) that is used privately and also to derive income?</p> <p style="text-align: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If yes, provide details of property: _____</p> <p>_____</p>	<input type="checkbox"/>
<p>Was the property empty for 62 days or more in the income year?</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 _____</p> <p>OR where income from any person received was less than 80% of market rate _____</p> <p>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</p> <p>If there is more than one tenant who used the property through the year, please attach details.</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>	<input type="checkbox"/>

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 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 <input type="checkbox"/> No <input type="checkbox"/>	<input type="checkbox"/>
If Yes, provide details:	
Description: _____	
Market value: \$ _____	
Was the asset unused for 62 days or more in the income year? Yes <input type="checkbox"/> No <input type="checkbox"/>	
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	<input type="checkbox"/>
For non-associated persons where payment received is at least 80% of market value:	
Number of days the asset was used: _____	
Income received: \$ _____	<input type="checkbox"/>
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)	_____

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

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