

### McIntyre Dick 2023 Rental and Investment Checklist

| Entity / Business Name:  |  |  |  |  |  |
|--|--|--|--|--|--|
| Individual Names:  |  |  |  |  |  |
| Engagement I/We instruct McIntyre Dick & Partners to prepare my/our financial reports and taxation returns for the 2023 financial year. I/We undertake to supply all information necessary to carry out such services (as per the engagement) and will be responsible for the accuracy and completeness of such information. Unless otherwise instructed any financial statements will be special purpose financial statements to meet the requirements of the Income Tax Act 2007 and the Tax Administration (Financial Statements) Order 2014. |  |  |  |  |  |
| Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements or tax returns summaries in so far as third parties are concerned, or the fulfilling of any statutory audit requirements.  |  |  |  |  |  |
| Authority to Obtain Information You are hereby authorised to communicate with the appropriate bankers, solicitors, finance companies, Inland Revenue, ACC and other persons or organisations to obtain such further information as you may require in order to carry out the above engagement.   |  |  |  |  |  |
| This authority continues until such time as it is revoked by me in writing.  |  |  |  |  |  |
| Signatures Date  |  |  |  |  |  |
| Do you give authority to send your accounts to your banker/ bank if they request it?  Email address for banker:  |  |  |  |  |  |
|  |  |  |  |  |  |
| Tax Refunds Direct Credited  Inland Revenue now direct credit refunds to your bank. Please advise the bank account you wish refunds (if any) to go into.   |  |  |  |  |  |
| Account Name Bank Account Number   |  |  |  |  |  |
| Please Note: Key Issues you wish to discuss when we meet Major Transactions we need to know about Contact Details that have changed so we can update our records   |  |  |  |  |  |
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### McIntyre Dick 2023 Information Checklist



|     | rmation Required Summary<br>below information is required in respect of your business   | Tick |  |  |  |  |
|-----|---|------|--|--|--|--|
| 1.  | Financial records for year - complete schedule 1  |      |  |  |  |  |
| 2.  | Mixed use asset / holiday home - complete schedule 2  |      |  |  |  |  |
| 3.  | Accounts payable at balance date - complete schedule 3  |      |  |  |  |  |
| 4.  | Accounts receivable at balance date - complete schedule 4   |      |  |  |  |  |
| 5.  | Details of <b>fixed asset</b> purchases and sales - complete <b>schedule 5</b>  |      |  |  |  |  |
| 6.  | All mortgage & bank loan statements for the year  |      |  |  |  |  |
| 7.  | All hire purchase contracts - new and existing  |      |  |  |  |  |
| 8.  | Copies of GST Returns and FBT Returns filed and your workings   |      |  |  |  |  |
| 9.  | All insurance invoices, finance arrangements and details of any insurance claims  |      |  |  |  |  |
| 10. | Interest received & RWT certificates issued by banks and financial institutions   |      |  |  |  |  |
| 11. | Dividends received - attach dividend advices  |      |  |  |  |  |
| 12. | Investment portfolios or statements showing values at balance date and details of any purchases / deposits or sales / withdrawals   |      |  |  |  |  |
| 13. | All legal invoices, statements, sale & purchase agreements or other documentation   |      |  |  |  |  |
| 14. | List of expenses paid out of pocket and not in accounting system  |      |  |  |  |  |
| 15. | i. Invoices for any unusual transactions requiring further detail, large repairs and maintenance amounts  |      |  |  |  |  |
| 16. | Details of any gifting made or changes to family loan balances  |      |  |  |  |  |
| 17. | Trust disclosures  ■ Beneficiary  ■ Date of birth  ■ IRD number  ■ Jurisdiction of tax residency  ■ Settler  ■ Date of birth  ■ IRD number  ■ Jurisdiction of tax residency |      |  |  |  |  |



|     | sonal Tax Information each individual tax return also required please provide the following information   | Tick |  |  |  |  |
|-----|---|------|--|--|--|--|
| 1.  | <b>Salary, wages</b> , NZ Superannuation, withholding income - We will receive direct from Inland Revenue   |      |  |  |  |  |
| 2.  | Other income received with no tax deducted  |      |  |  |  |  |
| 3.  | Interest received & RWT Certificates issued by banks and financial institutions   |      |  |  |  |  |
| 4.  | Dividends received - attach dividend advices  |      |  |  |  |  |
| 5.  | Rental property income - please print and complete schedule from our website  |      |  |  |  |  |
| 6.  | Share/bond purchases or sales - attach documentation  |      |  |  |  |  |
| 7.  | PIE / Kiwisaver income - attach PIE tax statements  |      |  |  |  |  |
| 8.  | Overseas income or overseas investment income   |      |  |  |  |  |
| 9.  | . All donation receipts   |      |  |  |  |  |
| 10. | ). Income or losses from an <b>estate, trust, partnership or Look-through company</b> that we do not prepare accounts for   |      |  |  |  |  |
| 11. | <b>Deductible expenses -</b> attached details of expenses incurred in earning income e.g. loss of income insurance, interest on loans used to acquire investments |      |  |  |  |  |
| 12. | Student loan tick if you have a student loan  |      |  |  |  |  |
| 13. | Working for families - please print and complete schedule from our website  |      |  |  |  |  |
| 14. | Do you want us to prepare your <b>children's tax returns?</b> If so, provide the above information for them   |      |  |  |  |  |

#### 1. FINANCIAL INFORMATION

| Online software Xero, MYOB Essentials  | Tick |
|--|------|
| We will have access to your Xero/MYOB file so you do not need to provide any reports |      |
| All bank statements for bank accounts not processed in Xero/MYOB                     |      |
| Bank statement showing balance at balance date for accounts processed in Xero/MYOB   |      |
| If you attach invoices to bills/transactions or use file library please tick.        |      |

| Desktop software - MYOB, Reckon  | Tick |
|--|------|
| Ensure final GST for the year has been completed                                     |      |
| Ensure bank reconciliation is complete to balance date                               |      |
| Please provide a backup of your file by email or USB and advise software and version |      |
| All bank statements for bank accounts not processed in software                      |      |
| Bank statement showing balance at balance date for accounts processed in software    |      |

| Manual or electronic Cashbook                       | Tick |
|---|------|
| All bank statements for the year                    |      |
| Ensure cashbook reconciles to year end bank balance |      |

| Bank Statements Only  | Tick |
|---|------|
| All bank statements for the year  |      |
| Narrate statements for any transactions not easily identified as to what transaction is |      |



#### 2. MIXED USE ASSET / HOLIDAY HOME

A mixed use asset is a property, boat or aircraft that is used privately and also to derive income.

| Mixed Use Asset  | Days / \$ |
|--|-----------|
| Number of days used during the year                              |           |
| Number of days used by family or associated persons <sup>1</sup> |           |
| Rent received from family or associated persons                  |           |
| Number of days used for less than 80% of market rental           |           |
| Rent received where was less than 80% of market rental           |           |

Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property.

#### 3. ACCOUNTS PAYABLE

List amounts you owe to others as at balance date or if you use a computerised system, provide a copy of the Accounts Payable/Creditors Aged Trial Balance.

| Details<br>(Name / Supplier) | Code  | Qty | GST Incl. Amount |
|------------------------------|-------|-----|------------------|
| PAYE                         |       |     |                  |
| FBT                          |       |     |                  |
| Telephone                    |       |     |                  |
| Power                        |       |     |                  |
|                              |       |     |                  |
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|                              |       |     |                  |
|                              |       |     |                  |
|                              | Total |     |                  |



#### 4. ACCOUNTS RECEIVABLE

List amounts owed to you by others as at balance date or if you use a computerised system, provide a copy of the Accounts Receivable/Debtors Aged Trial Balance.

| Details<br>(Name / Supplier) | Code  | Qty | GST Incl. Amount |
|------------------------------|-------|-----|------------------|
|                              |       |     |                  |
|                              |       |     |                  |
|                              |       |     |                  |
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|                              |       |     |                  |
|                              |       |     |                  |
|                              |       |     |                  |
|                              | Total |     |                  |

### 5. ACCOUNTS PURCHASED & SOLD ASSETS PURCHASED (with a GST excl cost of more than \$1,000) Copy of invoices required

| Supplier & Asset | Date | Amount |
|------------------|------|--------|
|                  |      |        |
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|                  |      |        |



### ASSETS SOLD / WRITTEN OFF Copy of invoices required

| Purchaser & Asset | W/Off<br>(Tick) | Date | Amount |
|-------------------|-----------------|------|--------|
|                   |                 |      |        |
|                   |                 |      |        |
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