McIntyre Dick

2024 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 2024 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? Yes ☐ No ☐

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**

Information Required Summary The 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 **fixed asset** purchases and sales - complete **schedule 5**	
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.	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	

Personal Tax Information For each individual tax return also required please provide the following information		Tick
1.	**Salary, wages**, 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 **estate, trust, partnership or Look-through company** that we do not prepare accounts for	
11.	**Deductible expenses -** 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 **children's tax returns?** 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[1]	
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	

[1] 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 (Name / Supplier)	Code	Qty	GST Incl. Amount
PAYE			
FBT			
Telephone			
Power			
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 (Name / Supplier)	Code	Qty	GST Incl. Amount
	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

ASSETS SOLD / WRITTEN OFF
Copy of invoices required

Purchaser & Asset	W/Off (Tick)	Date	Amount
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