

Terms of Engagement and Authority to Obtain Information - 2025

Ensure this questionnaire is completed and included with your records

To: Rodgers & Co Limited

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns. 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. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to and accordingly will not result in the expression by you of an opinion on the financial statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/We will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

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.

I/We also accept that Rodgers & Co Limited has 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 the discretion of Rodgers & Co Limited. I/We accept that any collection costs incurred by Rodgers & Co Limited will be fully recoverable from me/us.

Authority to Act

Rodgers & Co Limited are hereby authorised to obtain information from my/our bankers, solicitors, finance companies, government agencies and Inland Revenue through all channels including electronic ones for all tax types (except Child Support), to obtain such information as required in order to complete the above assignments.

I/We authorise Rodgers & Co Limited to act as our agent with Tax Management New Zealand Limited (TMNZ) to access relevant tax information from Inland Revenue in respect of my/our tax obligations and taxpayer account details.

I/We authorise Rodgers & Co Limited 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 for all tax types. You are therefore authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities.

I confirm that if I am signing in the capacity of a delegated Trustee, I have been granted authority to act on behalf of all Trustees.

<u>Name of Entity/Individual</u>	<u>IRD Number</u>	<u>Signed</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please ensure this is completed by all entities requiring a Tax Return, and returned to us – It is a requirement of Inland Revenue that we have these authorisations on file.

Records Required for the period 01/04/2024 – 31/03/2025	✓	Comment
<ul style="list-style-type: none"> • Bank Transactions including Confirmation of Balance as at 31/3/2025 • Backup of your Accounting System if we don't already have access (or if it is not Online). • Manual Cashbook if Applicable 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Loan Statements 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Wage Records 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • FBT Returns and Workpapers 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • GST Returns and Workpapers 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Interest and Dividend Certificates 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Accounts Receivable (amounts owing to you at 31/03/25) 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Accounts Payable (amounts owing by you at 31/03/25) 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Cash on Hand, Petty Cash, Till or Cash Float Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Stock on Hand and/or Work in Progress Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Payments Received or Made in Advance 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Capital Expenditure Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Transactions not through business 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Legal and Loan Documents 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Insurance policy 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Goods Taken for Private Use 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Expenses paid in Cash or from Personal Funds 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Home Office Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Motor Vehicle Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Mixed Use Holiday Home, Boat or Other Asset details 	<input type="checkbox"/>	

Convenient time to call you is:	
Alternative phone numbers are:	
When do you want your accounts completed by?	
Would you like us to supply a copy to your bank?	Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick One)
If your accounts are to be supplied to your bank, please advise the name of your current bank manager:	
Has the nature of your business changed in any way during the past 12 months? If yes, please provide brief details: <hr/> <hr/> <hr/> <hr/> <hr/>	

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. <hr/> <hr/>

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.		<input type="checkbox"/> <input type="checkbox"/>
Income:		
Total Rent Received	\$ _____	
Expenses:		
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: <hr/> \$ _____ <hr/> \$ _____		
Details of visits to inspect property/conduct property business:		
Date	Details	Kilometres
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Home Office Expenses (if applicable)		<input type="checkbox"/>
<p>If part of your home is set aside principally for use as an office/workshop/storage area which is used by you in relation to your rental property, you may be able to claim a proportion of your home expenses against your rental income. Please provide the following details:</p>		
Area used for Business:	_____ m ²	
Total Area of House & Workshop:	_____ m ²	
Power	\$ _____	
Insurance (Building & Contents)	\$ _____	
Interest (House Mortgage)	\$ _____	
Rates (including regional council rates)	\$ _____	
Repairs and maintenance	\$ _____	
Other	\$ _____	
Total	\$ _____	
Cost of House and Section	\$ _____	
Cost of Section	\$ _____	
Construction materials: (timber, brick, etc)	_____	

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.	<input type="checkbox"/>	

Residential Property Sales		
Have you sold any residential property during the year (not otherwise detailed on the information provided)?	<input type="checkbox"/>	
If yes, when was the property purchased?		_____
If it was purchased with 5 years of the sale date,		
<ul style="list-style-type: none"> • what was the original purchase price • and the sale price? 		_____ _____

Mixed Use Holiday Home		
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"/>	<input type="checkbox"/>
If yes, provide details of property: _____		

Was the property empty for 62 days 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.		
<u>Mixed Use Holiday Home – Information Required</u>		
The number of days the property was empty 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		
If there is more than one tenant who used the property through the year, please attach details.		
Name of tenant:	_____	

Relationship to owner (if any): _____ Amount of rent they paid: \$ _____ Dates rented (From: To) _____	<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 tenants \$ _____	
Cost of repairing damages caused by tenants \$ _____	
Number of days spent in the property while repairing damages caused by tenants _____	
Mortgage interest \$ _____	<input type="checkbox"/>
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 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.	
<u>Mixed Use Boat or Plane – Information Required</u>	
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 _____	
<small>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property</small>	
For non-associated persons where payment received is at least 80% of market value:	
Number of days the asset was used: _____	
Income received: \$ _____	
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 \$ _____	<input type="checkbox"/>
Cost of repairing damages caused by hireage \$ _____	
Operating costs / supplies \$ _____	
Insurance \$ _____	
Repairs/maintenance for general wear and tear \$ _____	<input type="checkbox"/>
Other (please give details) _____ _____	

Other Details Required (if applicable)

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