# Terms of Engagement and Authority to Obtain Information - 2026

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.

| Name of Entity/Individual | IRD Number | Signed |
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**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 01/04/2025 – 31/03/2026 | ✓ | Comment |
|---|---|---|
| • Bank Transactions including Confirmation of Balance as at 31/3/2026<br>• Backup of your Accounting System if we don't already have access (or if it is not Online).<br>• Manual Cashbook if Applicable | ☐ | |
| • Loan Statements | ☐ | |
| • Wage Records | ☐ | |
| • FBT Returns and Workpapers | ☐ | |
| • GST Returns and Workpapers | ☐ | |
| • Interest and Dividend Certificates | ☐ | |
| • Accounts Receivable (amounts owing to you at 31/03/26) | ☐ | |
| • Accounts Payable (amounts owing by you at 31/03/26) | ☐ | |
| • Cash on Hand, Petty Cash, Till or Cash Float Details | ☐ | |
| • Stock on Hand and/or Work in Progress Details | ☐ | |
| • Payments Received or Made in Advance | ☐ | |
| • Capital Expenditure Details | ☐ | |
| • Transactions not through business | ☐ | |
| • Legal and Loan Documents | ☐ | |
| • Insurance policy | ☐ | |
| • Goods Taken for Private Use | ☐ | |
| • Expenses paid in Cash or from Personal Funds | ☐ | |
| • Home Office Details | ☐ | |
| • Motor Vehicle Details | ☐ | |
| • Mixed Use Holiday Home, Boat or Other Asset details | ☐ | |

| | |
|---|---|
| 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 ☐ No ☐ (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?<br>If yes, please provide brief details:<br>____________________<br>____________________<br>____________________<br>____________________<br>____________________ | |

## 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 | $____________ | 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 |
|---|---|---|
| | | |
| | | |
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| **Home Office Expenses** (if applicable) | |
|---|---|
| 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:<br>Area used for Business: __________ m²<br>Total Area of House & Workshop: __________ m²<br>Power $ ___________<br>Insurance (Building & Contents) $ ___________<br>Interest (House Mortgage) $ ___________<br>Rates (including regional council rates) $ ___________<br>Repairs and maintenance $ ___________<br>Other $ ___________<br>**Total** **$ ___________**<br>Cost of House and Section $ ___________<br>Cost of Section $ ___________<br>Construction materials: (timber, brick, etc)<br>______________________________<br>______________________________ | ☐ |

| **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. | ☐ | |

| **Residential Property Sales** | | |
|---|---|---|
| Have you sold any residential property during the year (not otherwise detailed on the information provided)? | ☐ | |
| If yes, when was the property purchased? | | ____________________ |
| If it was purchased with 5 years of the sale date, | | |
| • 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?<br>Yes ☐ No ☐<br>If yes, provide details of property:______________________________<br>______________________________<br><br>Was the property empty for 62 days in the income year? Yes ☐ No ☐<br>If yes, please complete the following section so we can determine the amount of allowable deductions.<br><br>**<u>Mixed Use Holiday Home – Information Required</u>**<br><br>The number of days the property was empty during the income year __________<br>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 __________<br>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property<br><br>If there is more than one tenant who used the property through the year, please attach details.<br>Name of tenant: ______________________________ | ☐ |

| | |
|---|---|
| Relationship to owner (if any): ___________________________________<br>Amount of rent they paid: $________________<br>Dates rented (From: To) ____________________________________________________________<br><br>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):<br>Cost of advertising for tenants $________________<br>Cost of repairing damages caused by tenants $________________<br>Number of days spent in the property while repairing damages caused by tenants _________________<br>Mortgage interest $________________<br>Rates $________________<br>Insurance $________________<br>Repairs/maintenance for general wear and tear $________________<br>Other (please give details) : ____________________________________________________________ | ☐<br><br>☐ |
| **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 ☐ No ☐<br><br>If Yes, provide details:<br>Description: ______________________________________________________________________________<br>Market value: $________________<br><br>Was the asset unused for 62 days in the income year? Yes ☐ No ☐<br>If yes, please complete the following section so we can determine the amount of allowable deductions.<br><br>**<u>Mixed Use Boat or Plane – Information Required</u>**<br><br>The number of days the asset was **unused** during the income year _________<br>The number of days the asset was used by family or associated persons* during the income year _________<br>OR where income from any person received was less than 80% of market rate _________<br>* Associated persons include close relatives, or if owned by an entity, persons associated with the entity owning the property<br><br>For non-associated persons where payment received is at least 80% of market value:<br>Number of days the asset was used: _________________<br>Income received: $________________<br><br>Expenses incurred in respect of the property (the list below is not exhaustive – details of all expenses will be required):<br>Cost of advertising for hireage $________________<br>Cost of repairing damages caused by hireage $________________<br>Operating costs / supplies $________________<br>Insurance $________________<br>Repairs/maintenance for general wear and tear $________________<br>Other (please give details)<br>__________________________________________________________________________________________<br>__________________________________________________________________________________________ | ☐<br><br>☐<br><br>☐ |
| **Other Details Required** (if applicable) | |
| • Solicitors Settlement Statement<br>• Sale and Purchase Agreement<br>• Loan details for property purchased<br>• A copy of the latest Rateable Valuation<br>• Any notifications provided to IRD of residential property held on revenue account (taxable on sale)<br>• A list of chattels with their dates and value for properties bought or sold during the year | ☐<br>☐<br>☐<br>☐<br>☐<br><br>☐ |