

Business Advisory Accounting & Tax Services Limited

Chartered Certified Accountants and Business Advisors

Established in 2001



Annual Accounting Checklist Rental Property, Holiday Home, Boats and Aircraft Year Ended 31 March 2026

INTRODUCTION

Our goal is simple: make your tax return as easy and cost-effective as possible. This checklist guides you through exactly what we need - so there are no delays, no surprises, and no unnecessary fees..

COMPLETE INFORMATION SAVES YOU MONEY

Our fees reflect the time, complexity, and skill involved in your return. The more complete and accurate your information upfront, the faster we work - and the lower your bill. Incomplete information means paused work, follow-up calls, and increased costs for both of us.

HOW TO USE THIS CHECKLIST

This checklist covers the year ending 31 March 2026. If your balance date differs, contact us and we'll send the right one. Work through each section, tick the boxes, and attach the documents requested. If you get stuck, call us on 09 449 0417- we're happy to help.

WHICH CHECKLIST DO YOU NEED?

- Company? Use our Companies Checklist.
- Trust? Use our Trading Trust Checklist.
- Individual? Complete a separate checklist for each person.

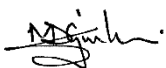
WHAT HAPPENS NEXT

Once completed, email, post, or bring your information to us, or book an appointment - in person, or via MS Teams. We work through returns in the order received and aim to complete yours within four to six weeks. Have a deadline? Let us know and we'll prioritise accordingly.

Please sign the acknowledgement on the final page before submitting.

Thank you for choosing Business Advisory Accounting & Tax Services Limited. We value your business and referrals and look forward to assisting you with your tax return.

Wishing you all the best for the year ahead!



Mark Gwilliam FCCA
 Director

DISCUSSING YOUR TAX RETURN AND ACCOUNTS

We'd love the opportunity to walk you through your results - it's a great way to review your tax position, ask questions, and identify planning opportunities for the year ahead. Please confirm your preferences below (tick all that apply):

Option	Yes	No
In person at our office	<input type="checkbox"/>	<input type="checkbox"/>
Video call	<input type="checkbox"/>	<input type="checkbox"/>
Phone call	<input type="checkbox"/>	<input type="checkbox"/>
Via email without a meeting	<input type="checkbox"/>	<input type="checkbox"/>

SIGNING YOUR DOCUMENTS

Option	Yes	No
Electronically via Adobe Sign	<input type="checkbox"/>	<input type="checkbox"/>
In person at our office	<input type="checkbox"/>	<input type="checkbox"/>
Posted copy	<input type="checkbox"/>	<input type="checkbox"/>

We accept no responsibility for documents lost in transit.

DISCLAIMER

This checklist is for information-gathering purposes only and does not constitute tax, legal, or financial advice. BAS accepts no liability for decisions made based on information contained herein. We strongly recommend discussing your specific circumstances with us before making any significant financial decisions.

Additional copies of this checklist are available at bizadvice.co.nz/resources-insights or by calling 09 449 0417.

OUR CONTACT DETAILS

Telephone	09 449 0417
Email	help@bizadvice.co.nz
Post	PO Box 33-1082, Takapuna, Auckland 0740
Address	3/9 Brian Avenue Forrest Hill, Auckland 0620
Website	www.bizadvice.co.nz

CHECKLIST — PLEASE COMPLETE ALL RELEVANT SECTIONS

Work through each question. If you answer Yes, please provide the supporting documents indicated.

PROPERTY ADDRESS

INTEREST LIMITATION RULES FOR RESIDENTIAL PROPERTY

Question	Yes	No/NA
Acquisition Date Was the property acquired on or after 27 March 2021?	<input type="checkbox"/>	<input type="checkbox"/>
Code of Compliance Does the property have a Code Compliance Certificate (CCC) that was issued on or after 27 March 2020? If yes, please provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>
New Development Is the property part of a new development or was it converted from commercial premises?	<input type="checkbox"/>	<input type="checkbox"/>
Loan Is the loan being used for purposes other than the residential rental property (e.g., for development, or for your private home)? If yes, please provide details.	<input type="checkbox"/>	<input type="checkbox"/>

PROPERTY STATUS

Question	Yes	No/NA
Property Management If you used a property manager, please attach the annual summary and all monthly rental statements.	<input type="checkbox"/>	<input type="checkbox"/>
Availability Provide details of all dates the property was vacant between 1 April 2025 to 31 March 2026 and reasons.	<input type="checkbox"/>	<input type="checkbox"/>
Market Rate Provide details of dates it was not rented at market rates, if applicable, and the reasons.	<input type="checkbox"/>	<input type="checkbox"/>

PROPERTY TRANSACTIONS		
Question	Yes	No/NA
<p>Purchased or Sold</p> <p>If you bought or sold the property during the year, please provide copies of: Solicitors Settlement Statement(s) Agreement for Sale and Purchase (showing valuations between land, buildings, and chattels) Loan statements and agreements covering 1 April 2025 to 31 March 2026 Latest rates valuation Dates and values of all chattels bought or sold during the year.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Depreciation</p> <p>If you purchased new chattels for the property during the year (e.g., appliances, curtains, heat pumps), please provide receipts.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Mixed-Use Asset</p> <p>If the property was a mixed-use asset, such as a holiday home, aircraft or boat that costs \$50,000 or more, complete the mixed-use asset section on page 5.</p>	<input type="checkbox"/>	<input type="checkbox"/>

TRAVEL		
Question	Yes	No/NA
<p>Travel Allowance</p> <p>Please provide details of visits to inspect your property: carry out maintenance, and tenant meetings.</p>	<input type="checkbox"/>	<input type="checkbox"/>

Total kilometres travelled for property purposes	kms
Vehicle engine size (cc rating)	cc
Vehicle fuel type (petrol / diesel / petrol hybrid / electric)	

PROPERTY INCOME and EXPENSES

Please enter figures where known. Attach all invoices, statements, and schedules as indicated.

INCOME	\$
Rent Received	
Insurance Proceeds (if applicable)	
GENERAL EXPENSES	\$
Advertising for Tenants	
Bank Fees	

Body Corporate Fees	
Debt Collection Fees	
Other (please describe)	
INSURANCE — attach all invoices and schedules	\$
Insurance (House and Contents)	
Mortgage Repayment Insurance	
FINANCE COSTS	\$
Mortgage Interest Only (exclude principal) - attach full bank and loan statements for the year	
Loan / Mortgage Fees - please specify: e.g., establishment fee, annual admin fee	
PROFESSIONAL and LEGAL FEES - attach invoices	\$
Legal Fees - please specify purpose: e.g., tenancy matters, property purchase	
Accounting (you do not need to provide copies of our invoices)	
Property Management Fees	
Valuation Fees please specify purpose: e.g., refinancing, insurance, sale)	
PROPERTY and MAINTENANCE	\$
Rates - attach invoices	
Water Rates and Charges	
Lawns and Ground Maintenance	
Renovations and Improvements - attach all invoices and description of work undertaken	
Repairs and Maintenance (tenant damage) - attach all invoices	
Repairs and Maintenance (general wear and tear) — attach all invoices	
Telephone Calls	
ASSETS and CHATELS	\$
Assets and Chattels bought or sold during the year - attach all invoices	
OTHER	\$
Other (please describe)	

MIXED-USE ASSETS

Complete this section only if you answered Yes to the Mixed-Use Asset question on page 3 (i.e. a holiday home, boat, or aircraft costing \$50,000 or more that is used both privately and commercially).

DAYS - Total should equal 365 (or days held if less than a full year)

Days used by the owner, or by family/associated persons (whether or not rent was paid)	
Days rented to others at below 80% of market rate	
Days rented at full market rate	
Days unused	
TOTAL	365

INCOME VALUES (\$)

Rateable value of the property for council rating purposes	
Market value rent received from you or your family	
Market value rent received from others	
Rent received below 80% of market value	

OTHER RELEVANT INFORMATION and MATTERS

Use this space to tell us anything else we should know. For example:

- Did you carry out any major renovations or capital improvements?
- Did ownership of the property change during the year?
- Are there any disputes, insurance claims, or legal matters we should be aware of?

FUTURE PLANS

To help with your future tax planning, please tell us about any relevant plans for the next 12 months. For example: plans to refinance or borrow, intentions to buy or sell property, changes to your personal income (e.g. retirement, redundancy, etc), or any other significant financial changes on the horizon.

AUTHORITY

I accept full responsibility for the information I provide and acknowledge that BAS accepts no liability for its accuracy

or completeness. BAS is not required to audit or independently verify the information supplied. Where BAS receives refunds on my behalf, I authorise BAS to deduct any outstanding fees before transferring the balance to my nominated account.

By signing, I confirm I have read and agree to BAS' terms of business, which sets out the scope of services to be provided and associated fees, Furthermore, to the best of my knowledge, all information, income, and deductions provided are true, correct, and complete. I have fully disclosed and provided you with all sources of income. I acknowledge that additional accounting costs will be incurred for collecting such missing information where this ordinarily should have been included with this checklist. If information is not supplied I acknowledge that this may delay completing my Income Tax Return.

ACKNOWLEDGEMENT

Signature	
Name	
Date	