

## 2026 Mixed Use Asset Checklist

Ensure this checklist has been reviewed and included with your records, and please the last page.

**Client Name:** \_\_\_\_\_

**Balance Date:** 31 March 2026

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### Mixed Use Holiday Home

Does this entity have a property (such as a holiday home) that is used privately and also to derive income?

Yes  No

If yes, please address of the property:

\_\_\_\_\_

Was the property empty for 62 days in the income year?  Yes  No

If yes, please complete the following section:

#### Information Required

Number of days the property was empty during the income year: \_\_\_\_\_

Number of days the property was used by family or associated persons\*, 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 during the year, please attach details.

#### Tenant Details:

<b>Detail</b>	<b>Information</b>
Name of tenant	_____
Relationship to owner (if any)	_____
Amount of rent paid	\$ _____
Dates rented	From: _____ To: _____

**Expenses Incurred** (Please provide details of all expenses. The list below is not exhaustive.)

<b>Expense Description</b>	<b>Amount (\$)</b>
Advertising for tenants	_____
Repairs for damage caused by tenants	_____
Number of days spent repairing damage	_____
Mortgage interest	_____
Rates	_____
Insurance	_____
Repairs/maintenance for general wear and tear	_____
Other (please give details):	_____
_____	

**Mixed Use Boat or Plane (with market value of \$50,000 or greater)**

Does this entity have a boat or plane (market value of \$50,000 or greater) that is used privately and also to derive income?     Yes     No

If yes, please provide details:

<b>Detail</b>	<b>Information</b>
Description	_____
Market value	\$ _____

Was the asset unused for 62 days in the income year?     Yes     No

If yes, please complete the following section:

**Information Required**

Number of days the asset was unused during the income year: \_\_\_\_\_

Number of days the asset was used by family or associated persons\*, 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.

For non-associated persons paying at least 80% of market value:

Detail	Information
Number of days the asset was used	_____
Income received	\$ _____

## Expenses Incurred

(Please provide details of all expenses. The list below is not exhaustive.)

Expense Description	Amount (\$)
Advertising for hire	_____
Repairs for damage caused by hire	_____
Operating costs/supplies	_____
Insurance	_____
Repairs/maintenance for general wear and tear	_____
Other (please give details):	_____
_____	_____

## Declaration

### Terms of Engagement

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns for the above balance date. 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 our most recent Engagement Letter. You are hereby authorised to communicate with my/our bankers, solicitors, finance companies and all government agencies to obtain such information, as you require, in order to complete the above assignments. I/We authorise you to obtain information from Inland Revenue about all tax types except child support (NCP or CPR) in order to complete the above assignments. This includes obtaining information through all Inland Revenue media and communication channels.

You are to represent me/us as my/our tax agent. All income tax returns will be signed by me/us.

Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Thank you for completing this questionnaire.**