

PKF 2026 RENTAL INFORMATION QUESTIONNAIRE

Please complete a separate Rental Information Questionnaire for each rental property you own

Client/Entity Name	
Rental Property Address	

Rental Property Type	Please CIRCLE the correct answer			
	Residential	Commercial	Mixed-Use Asset	Short-Term Accommodation [^]

[^] Short-term accommodation includes platforms such as Airbnb or Bookabach that are not covered by the Mixed-Use Asset rules.

Please complete this questionnaire as it contains vital information required to complete your accounts. Be sure to answer all questions so we know you have not missed any questions by mistake. Correctly completing this questionnaire will generally save us a great deal of time which will ensure your statutory obligations are met and you receive vital information on the performance of your business in a timely fashion.

1. Purchase or Sale of Rental Property

a) Was the rental property purchased or sold during this financial year?
If yes, please provide legal documentation (e.g. sales & purchase agreement, settlement statement, valuation report, chattels report, loan drawdown/repayment documentation)

b) If yes, was the sale or purchase made to/from a related entity?
If yes, please provide details

Yes	No
Yes	No

Further details

2. General Rental Information

a) Did you receive rental income or have expenses for the year?
If yes, please also complete appendix A

b) Did you receive any rental income through online platforms or booking websites during the year? Examples include Airbnb, Bookabach, Booking.com or similar platforms.
If yes, please provide the income summaries or statements received.

c) Did you carry out repairs to the rental property during the year?
If yes, please provide receipts for repairs costing over \$1,000

d) Have you purchased any new assets over \$1,000 during the year?
If yes, please provide receipts and complete appendix B

Please CIRCLE the correct answer	
Yes	No
Yes	No
Yes	No
Yes	No

e) Do you use part of your home for rental-related administration (e.g. managing tenants, bookkeeping, communication)?

If yes, please also complete the Home Office Questionnaire.

Yes	No
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Further details

3. Availability

a) Number of days the property was available to be rented out
(exclude days used privately or not available for use due to repairs)

b) Number of days the property was vacant but available to be rented out during the year (e.g. between tenants)

c) Number of days the property was used privately during the year
(by you, family members or associated persons, even if charged rent)

d) Number of days the property was rented out for less than 80% of the market rate to persons not associated with you?

Please CIRCLE the correct answer	
_____	days
_____	days
_____	days
_____	days

Further details

4. Use of Vehicle

a) Was a private motor vehicle used for rental related purposes?

If yes, please provide details below

Please CIRCLE the correct answer	
Yes	No

Vehicle make and model

Registration plate number

Fuel Type

Total business kilometres travelled during the year

Petrol	Diesel	Hybrid	Electric

Further details

5. Loans

a) Did you have a loan for this rental property at any time during the year?
If yes, please provide the information listed below

Please CIRCLE the correct answer	
Yes	No

Type of Source Information

Loan statements and/or transaction summaries for all loans for the full year showing:

- all interest paid throughout the year
- all principal paid throughout the year
- closing balance at the end of the year

Confirmation of the interest rate of each loan as at the last day of the financial year

Please tick if supplied

Further details

6. Mixed-Use Assets

If you have an asset that meets the following requirements, the mixed-use asset rules are likely to apply.

1. The applicable asset is either:
 - Land (including Holiday Homes)
 - Motorhomes, Boats & Aircraft (if cost or market value was \$50,000 or more when purchased)
2. The asset is used for both business and private purposes
3. The asset is not used at all for at least 62 days of the year
4. Total income (before expenses) from the business use of the asset is greater than \$4,000 for the year

a) Do you have any assets or property that would be applicable under the Mixed-Use Asset rules outlined above?

Please CIRCLE the correct answer	
Yes	No

If yes, please continue below

b) Please describe the type of mixed-use asset
e.g. Holiday home, boat, motorhome, aircraft or other (please describe)

c) Number of nights rented out at market rates during the year

d) Number of nights used privately during the year (*privately includes used yourself, or friends/family stayed for free or at a discounted rate*)

_____ nights
_____ nights

Further details

7. Short-Term Accommodation

From 1 April 2024 there were new rules imposed for short-term accommodation supplied through electronic marketplaces such as Airbnb, Book-A-Bach, Booking.com (or similar).

If you are GST registered, the electronic marketplace is now responsible for paying GST on your income to IRD directly. This means your income is now Zero Rated and you don't need to pay any GST to IRD for this income, but you can still claim GST on your expenses.

If you are not GST registered, in order to claim a full deduction for all expenses the Flat Rate Credit paid to you by the electronic marketplace is taxable income.

You must notify the electronic marketplace of your GST status in order for them to apply these GST rules correctly.

Different rules apply if you are a listing intermediary, or if you use electronic marketplaces as well as private rental arrangements.

a) Do the Short-Term Accommodation rules outlined above apply to this property?

Please CIRCLE the correct answer	
Yes	No

If yes, please continue below

Listing Intermediaries:

You will be a listing intermediary if you are a GST-registered person who has entered into an agreement with an electronic marketplace operator in your name, to list or advertise visitor accommodation on behalf of the accommodation owner. E.g. Property manager or agents.

a) Do you meet the conditions of being a listing intermediary as described above?

b) Which rental marketplace/s are being used?
(e.g. Airbnb, Book-A-Bach, Booking.com etc)

c) Are you GST registered for the purpose of this rental property?

d) Is the room or property being rented out part of your Main Home (where you usually live), or a separate property?

e) Do you receive any other income from this rental property that is not received through an electronic marketplace?

(E.g. through your own website)

If yes, please provide details below

Please CIRCLE the correct answer	
Yes	No
Yes	No
Main Home	Separate
Yes	No

Further details

Appendix A – Rental Income & Expenses

Please fill this out for all types of rental properties, including mixed-use assets & short-term accommodation.

- a) Is the property managed by a property manager?
If yes, please provide the year end or monthly property managers summaries and/or
- b) Do you maintain a separate bank account for the rental property?
If yes, please provide all bank statements for the year. Please identify on each page what each transaction was for and/or
- c) If you have analysed your bank accounts yourself, or have additional expenses not included in the above to claim, please provide detail below for the rental income and expenses for the financial year.

Please select at least one of the following options

Income

Rental Income Received – from external parties	\$
Rental Income Received – from associated persons	\$
Other Rental Related Income (<i>other than rent</i>)	\$

Expenses

Advertising	\$
Agent Fees / Commission	\$
Bank Charges	\$
Body Corporate Fees	\$
Electricity & Gas	\$
Insurance	\$
Lawns & Gardening	\$
Loan Interest (<i>excluding loan principal payments</i>)	\$
Rates (<i>please provide a copy of your latest rates invoice</i>)	\$
Repairs & Maintenance	\$
Assets (items over \$1,000) (<i>please also fill in Appendix B</i>)	\$
Other (<i>Please specify</i>)	\$
Other (<i>Please specify</i>)	\$

Please provide a copy of the invoice for all assets purchased and any repairs costing more than \$1,000

Further details

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Appendix B – Fixed Assets

Please provide details of any fixed assets purchased, sold, or traded in during the year.

Advise when the new fixed assets purchased were available for use.

Supply copy of invoices, finance documents if acquired via hire purchase, lease, or loan.

Asset Name	Purchased or Sold?	Date	\$ Amount (Incl. GST)	New or 2 nd Hand	Financed by:

Further details

Fixed Assets - Investment Boost

From 22 May 2025, the Government introduced a new tax incentive called Investment Boost, which allows businesses to claim an additional upfront tax deduction when purchasing new depreciable assets used in the business.

This generally applies to new assets purchased for business use, including new commercial or industrial buildings and capital improvements to depreciable assets.

The Investment Boost does not apply to second-hand assets purchased in New Zealand, land, residential buildings, trading stock, intangible assets, or assets that are fully expensed or not depreciable.

PKF will claim the Investment Boost deduction on all eligible assets unless you advise us otherwise.

Are all assets purchased after 22 May 2025 eligible for the Investment Boost? See exclusions listed above.

If no, please provide details of any assets that are not eligible.

Are you happy for PKF to claim the Investment Boost on all eligible assets?

If no, please provide details of any assets you do not want the Investment Boost claimed on.

Please CIRCLE the correct answer	
Yes	No
Yes	No

Further details