M·A·S PARTNERS

Australia's original accounting firm for small business

2025-26 Individual Tax Return Checklist

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Name of taxpayer: _____

Address: _____

Preferred Contact No: _____

Information	Information provided	Not applicable
Income		
Income statement/PAYG payment summaries		
Lump sum payments (eg employment termination payment)		
Non-cash benefits		
Partnership distribution statement, including copy of partnership tax return		
Trust distribution statement, including copy of trust tax return		
Documentation regarding foreign source income, foreign assets or property		
Bank statements stating interest earned, including for term deposits		
Dividend statements		
Employee share scheme statements		
Managed fund annual tax statement and capital gains tax statement		
Buy/sell contract notes for any share transactions		
Contracts to acquire/dispose of investments other than shares and rental properties		
Records of crypto asset transactions		
Work-related deductions		
Details of depreciable assets bought or disposed of during the income year (eg laptops)		
Details and receipts for home office expenses, including a diary for working at home expenses		
Details of working from home running expenses and receipts or time sheets		
Professional journals/trade magazines		
Professional memberships/subscriptions		
Receipts for continuing professional development courses and seminars		
Receipts for self-education expenses		
Receipts for other work-related deductions such as protective clothing, uniform expenses, tools and equipment, and travel		
Vehicle logbook for motor vehicle expenses ((if using the logbook method or EV home charging rate)		

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Information	Information provided	Not applicable
Other deductions		
Receipts for donations of $2 and over to deductible gift recipients		
Expenditure incurred in managing tax affairs (eg tax agent fees)		
Expenditure incurred in earning interest, dividend and other investment income (eg investment advice fees)		
Income protection insurance premiums		
Rental properties		
Date when property was purchased and settlement statement, including details of co-ownership if applicable		
Period property was rented out during the income year		
Records detailing rental income (annual statement from property agent, if engaging services of an agent)		
Loan statements for property showing interest paid for the income year		
Expenses incurred such as water charges, land tax and insurance premiums		
Details of depreciable assets bought or disposed of during the income year		
Details of any capital works on the property		
If the property was disposed of during the income year, information relating to dates and costs associated with the disposal of the property		
Offsets/rebates		
Spouse details, if applicable		
Medicare levy exemption/reduction documents		
Details of any superannuation contributions for spouse		
Details of dependants, including their age, occupation and income		
Records of crypto asset transactions		
Private health insurance statement (and details of prepaid premiums)		
If operating as a sole trader		
Cashbook, which includes records of drawings taken before the business takings were banked		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year		

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Information	Information provided	Not applicable
Copies of income statements/PAYG summaries for employees		
Details of any government grants, subsidies, payments or rebates received		
Details of superannuation contributions for employees		
Details of any assets purchased, including date of purchase and amount		
Payments of salaries and superannuation to associates		
Records from accounting software (eg trial balance, profit and loss, and balance sheet)		
Statements of all liabilities of the business		
Other information – all individuals		
Tax file number, date of birth, bank account details		
Details of residency status		
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible		
Personal super contributions made and notice of intent to claim		
Individual's total superannuation balance		