M·A·S PARTNERS

Australia's original accounting firm for small business

2025-26 Superannuation Fund Tax Return Checklist

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2025-26 Superannuation Fund Tax Return Checklist

Name of taxpayer: _____

Address: _____

Preferred Contact No: _____

Information	Information provided	Not applicable
Bank statements		
Bank statements for the tax year		
Details of all deposits and withdrawals		
Cheque book butts and deposit books		
Investments		
Details of rent, leasing or hiring income		
Maturity notices for term deposits		
Distribution statements from trusts		
Dividend statements		
Statements of returns of capital (from shares)		
Contract notes and settlement statements for any shares purchased		
Sell notes and settlement statements for shares sold (and original contract notes if possible)		
Confirmation for units purchased in managed funds		
Sell notes for units in managed funds sold (and original purchase notes if possible)		
Managed funds distribution statements, annual tax statements and capital gains statements		
Income received through trusts other than managed investment funds		
Off-market transfer forms for any in-specie contributions		
Details of any investments acquired from members or their associates during the income year		
Details of any investments in related parties, including any outstanding distributions to be received		
Details of artwork, collectables and personal use assets (storage, insurance, valuations)		

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Information	Information provided	Not applicable
Details of any other investment assets purchased and sold		
Records of crypto asset transactions (eg Bitcoin)		
Contributions received		
Records of all employer contributions (including salary-sacrifice contributions)		
Records of any after-tax contributions (eg personal contributions)		
Records of any contributions where no TFN was quoted		
Records of any contributions on behalf of spouse		
Records of any spouse contributions splits		
Details of any unused cap amounts for concessional contribution available to carry forward (total superannuation balance must be less than $500,000 on 30 June)		
Records of any downsizer contributions (up to $300,000 per person aged 55 or over)		
Records of any withdrawal of first home super saver (FHSS) scheme contributions (and associated earnings)		
Records of any contributions from disposal of small business assets under capital gains tax small business 15-year exemption or retirement exemption		
Details of deductions for personal contributions		
Written notices from members stating intention to claim deductions for their personal contributions		
Acknowledgement notices by trustee to members confirming receipt of notices for personal contributions		
Rollovers		
Details of inward rollovers		
Details of outward rollovers		
Details of family law superannuation splitting payments and court orders		
Insurance policies		
Copies of annual life insurance policy provided for members		
Copies of death or disability policy provided for members		

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Benefits paid		
Details of any lump sum benefits paid to members		
Details of any pensions paid to members, including payment summaries/ income statements, minimum pension calculation and payment evidence, if applicable		
Details of any early release of benefits		
Common deductions		
Death or disability premiums		
Actuarial costs, accountancy fees and audit fees		
Investment expenses, including nature of the expenses		
Management and administrative expenses, including nature of the expenses		
Other information		
Details of any derivatives and instalment warrants entered into		
Details of limited resource borrowing arrangements (LRBAs)		
Auditor's report for the previous financial year		
Trustee/director details		
Market valuation evidence for all assets at 30 June 2026		
Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year		
Copies of minutes of meetings		
Copies of trustee declarations for any new trustees, or directors of corporate trustees		
Copy of investment strategy and evidence of review		
Copy of trust deed and amendments		
Record of all members as at 30 June 2026		
Has trustee/director become a disqualified person due to bankruptcy or conviction for dishonest conduct?		
Details of any schemes involving non-arm's length income (NALI)		
Details of any schemes involving non-arm's length expenditure (NALE)		
Transfer Balance Account Report (TBAR) events and lodged reports		
Other receipts or outgoings received or incurred, including where uncertain if assessable/deductible		