

# 2025 Company, Trust or Partnership Tax Return Checklist

Name of taxpayer: \_\_\_\_\_

Address: \_\_\_\_\_

Preferred contact no.: \_\_\_\_\_

| Information                                                                                                                        | Information provided     | Not applicable           |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Income</b>                                                                                                                      |                          |                          |
| Accounting information, including trial balance, profit and loss, and balance sheet                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| Asset register detailing depreciable assets bought and sold or scrapped during the income year                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Cashbook (if maintained)                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of sell notes and settlement statements for shares sold (and original contract notes and settlement statements if possible) | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of sell notes for units in managed funds sold (and original purchase notes if possible)                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any other income such as rental income                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any other investment income                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any grants, subsidies, payments and rebates received                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of interest and repayments received from shareholders                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of proceeds from disposal of capital assets                                                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| Managed funds distribution statements, annual tax statements and capital gains statements                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Dividend statements                                                                                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Deductions</b>                                                                                                                  |                          |                          |
| Details of advertising and marketing expenses                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of bad debts actually written off during the income year                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of bonus deduction expenditure (eg external training courses, digital adoption and efficient energy use)                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of bonuses and commissions paid to employees                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of bonuses and commissions paid to external parties                                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of bonuses paid to directors                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of borrowing costs for new loans entered into during the income year                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of director fees                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of donations of \$2 and over to deductible gift recipients                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of entertainment expenses                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of expenses incurred during the income year that were associated                                                           | <input type="checkbox"/> | <input type="checkbox"/> |

| Information                                                                                                          | Information provided     | Not applicable           |
|----------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| with establishing, expanding, merging or liquidating the entity                                                      |                          |                          |
| Details of fringe benefits tax paid (and a copy of the FBT return lodged)                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of interest on loans                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of lease expenses for motor vehicles, premises and equipment                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of legal expenses                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of lump sum payments (including for retirement and redundancy)                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of motor vehicle expenses                                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of prepayments                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of professional subscriptions and journals                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of rates, land taxes and insurance premiums                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of repairs and maintenance                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of research and development activities and expenses                                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of royalties paid                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of salaries paid, including fringe benefits                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of superannuation contributions for directors                                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of superannuation contributions for employees                                                                | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of tax, accounting and audit fees paid                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any assets purchased, including date of purchase and amount                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of travel expenses (provide travel diaries)                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Balance sheet – assets</b>                                                                                        |                          |                          |
| Asset register detailing depreciable assets bought and sold or scrapped during the income year                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Bank statements                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Cheque book butts and deposit books                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of confirmation for any units in managed funds purchased                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of contract notes and settlement statements for any shares purchased                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any other investments purchased                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of capital assets purchased during the income year                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of leases entered into and terminated during the income year                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of loans, payments, forgiveness of debts, or provision for use of assets to shareholders or their associates | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of work-in-progress                                                                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Listing of trade debtors with amounts outstanding                                                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Value of stock as at 30 June 2025 (and basis of valuation)                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Balance sheet – liabilities</b>                                                                                   |                          |                          |
| Accrued expenses (eg audit fees and bonuses) and unearned revenue                                                    | <input type="checkbox"/> | <input type="checkbox"/> |

| Information                                                                                                                                | Information provided     | Not applicable           |
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| Details of all loans                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Listing of trade creditors with amounts owing                                                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Provisions for long service leave and annual leave                                                                                         | <input type="checkbox"/> | <input type="checkbox"/> |
| Statements from lending authorities detailing the opening and closing balances of existing loans during the financial year                 | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Balance sheet – equity</b>                                                                                                              |                          |                          |
| Details of any changes to shareholding                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of loans from shareholders or partners                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any increase or decrease to reserves                                                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Additional information – company</b>                                                                                                    |                          |                          |
| Loans, payments, debt forgiveness, or use of assets given to shareholders or associates of the shareholders, if private company            | <input type="checkbox"/> | <input type="checkbox"/> |
| Auditor's report (if applicable)                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of minutes of company meetings                                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any share buy-backs or share cancellations                                                                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| Any of the following schedules (as applicable):                                                                                            |                          |                          |
| • losses (carry-forward tax losses and net capital losses exceed \$100,000);                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| • capital gains tax;                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| • dividend and interest;                                                                                                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| • international dealings;                                                                                                                  | <input type="checkbox"/> | <input type="checkbox"/> |
| • non-individual PAYG payment summary;                                                                                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| • research and development (R&D) tax incentive                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Additional information – trust</b>                                                                                                      |                          |                          |
| Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year                                    | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of minutes of trustee meetings, in particular distribution resolutions                                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Copy of trust deed or any amendments during the income year, if not already supplied                                                       | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any units redeemed or issued during the income year (for a unit trust)                                                          | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any unpaid present entitlements to beneficiaries or associate private companies                                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Details of any elections (eg family trust election, interposed entity election)                                                            | <input type="checkbox"/> | <input type="checkbox"/> |
| If closely held trust (including family trust), any relevant notices (eg tax file number (TFN) report, trustee beneficiary (TB) statement) | <input type="checkbox"/> | <input type="checkbox"/> |

| Information                                                                                                                             | Information provided     | Not applicable           |
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| <b>Additional information – partnership</b>                                                                                             |                          |                          |
| Copies of Business Activity Statements and/or Instalment Activity Statements lodged for the income year                                 | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of minutes of partnership meetings                                                                                               | <input type="checkbox"/> | <input type="checkbox"/> |
| Copy of partnership agreement                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| If the partnership was restructured during the income year, all relevant details                                                        | <input type="checkbox"/> | <input type="checkbox"/> |
| If a right to partnership income or capital was transferred, created, varied or terminated during the income year, all relevant details | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>Additional information – all entities</b>                                                                                            |                          |                          |
| Other receipts or outgoings received or incurred, where uncertain if assessable/deductible                                              | <input type="checkbox"/> | <input type="checkbox"/> |
| Copies of any employer shortfall exemption certificates                                                                                 | <input type="checkbox"/> | <input type="checkbox"/> |