

# 2025 Individual Tax Return Checklist

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

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

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

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

Information	Information provided	Not applicable
<b>Other deductions</b> 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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Rental properties</b> Date when property was purchased, 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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Offsets/rebates</b> Details of any superannuation contributions for spouse Details of dependants, including their age, occupation and income Private health insurance statement (and details of prepaid premiums)	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>If operating as a sole trader</b> 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 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	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

Information	Information provided	Not applicable
<b>Other information – all individuals</b>		
Details of residency status	<input type="checkbox"/>	<input type="checkbox"/>
Other receipts or outgoings received or incurred, where uncertain if assessable/deductible	<input type="checkbox"/>	<input type="checkbox"/>
Notice of superannuation contributions	<input type="checkbox"/>	<input type="checkbox"/>
Individual's total superannuation balance	<input type="checkbox"/>	<input type="checkbox"/>

# 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
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
<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"/>

# 2025 Superannuation Fund Tax Return Checklist

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

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

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

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



Information	Information provided	Not applicable
<b>Contributions received</b>		
Records of all employer contributions (including salary-sacrifice contributions)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any after-tax contributions (eg personal contributions)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions where no TFN was quoted	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions on behalf of spouse	<input type="checkbox"/>	<input type="checkbox"/>
Records of any spouse contributions splits	<input type="checkbox"/>	<input type="checkbox"/>
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)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any downsizer contributions (up to \$300,000 per person aged 55 or over)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any withdrawal of first home super saver (FHSS) scheme contributions (and associated earnings)	<input type="checkbox"/>	<input type="checkbox"/>
Records of any contributions from disposal of small business assets under capital gains tax small business 15-year exemption or retirement exemption	<input type="checkbox"/>	<input type="checkbox"/>
Details of deductions for personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Written notices from members stating intention to claim deductions for their personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
Acknowledgement notices by trustee to members confirming receipt of notices for personal contributions	<input type="checkbox"/>	<input type="checkbox"/>
<b>Rollovers</b>		
Details of inward rollovers	<input type="checkbox"/>	<input type="checkbox"/>
Details of outward rollovers	<input type="checkbox"/>	<input type="checkbox"/>
Details of family law superannuation splitting payments and court orders	<input type="checkbox"/>	<input type="checkbox"/>
<b>Insurance policies</b>		
Copies of annual life insurance policy provided for members	<input type="checkbox"/>	<input type="checkbox"/>
Copies of death or disability policy provided for members	<input type="checkbox"/>	<input type="checkbox"/>
<b>Benefits paid</b>		
Details of any lump sum benefits paid to members	<input type="checkbox"/>	<input type="checkbox"/>
Details of any pensions paid to members, including copies of income statements/PAYG summaries if applicable	<input type="checkbox"/>	<input type="checkbox"/>
Details of any early release of benefits	<input type="checkbox"/>	<input type="checkbox"/>
<b>Common deductions</b>		
Death or disability premiums	<input type="checkbox"/>	<input type="checkbox"/>
Actuarial costs, accountancy fees and audit fees	<input type="checkbox"/>	<input type="checkbox"/>
Investment expenses, including nature of the expenses	<input type="checkbox"/>	<input type="checkbox"/>
Management and administrative expenses, including nature of the expenses	<input type="checkbox"/>	<input type="checkbox"/>

Information	Information provided	Not applicable
<b>Other information</b>		
Details of any derivatives and instalment warrants entered into	<input type="checkbox"/>	<input type="checkbox"/>
Details of limited resource borrowing arrangements (LRBAs)	<input type="checkbox"/>	<input type="checkbox"/>
Auditor's report for the previous financial year	<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 meetings	<input type="checkbox"/>	<input type="checkbox"/>
Copies of trustee declarations for any new trustees, or directors of corporate trustees	<input type="checkbox"/>	<input type="checkbox"/>
Copy of investment strategy	<input type="checkbox"/>	<input type="checkbox"/>
Record of all members as at 30 June 2025	<input type="checkbox"/>	<input type="checkbox"/>
Has trustee/director become a disqualified person due to bankruptcy or conviction for dishonest conduct?	<input type="checkbox"/>	<input type="checkbox"/>
Details of any schemes involving non-arm's length income (NALI)	<input type="checkbox"/>	<input type="checkbox"/>
Details of any schemes involving non-arm's length expenditure (NALE)	<input type="checkbox"/>	<input type="checkbox"/>
Other receipts or outgoings received or incurred, including where uncertain if assessable/deductible	<input type="checkbox"/>	<input type="checkbox"/>