Individual income tax return checklist 2026

If you're an existing client – we have most of the details required on Page 1 , only provide if there have been any changes from last year otherwise proceed to Page 2

Full Name	
Tax File Number	
Date of birth	
ABN (if applicable)	
Address	
Address (postal) (Put 'as above' if the same)	
Telephone contacts	**Mobile:**
	Business Hours (work) :
	After Hours (home):
Email	
Bank account details **(Required for ATO refund)**	**Name of account:** **BSB:** **Account number:**
Occupation	

*Please circle **YES** or **NO** for each of the items listed below and provide relevant details (if known) where prompted.*

ADR ADVISORY PTY LTD, ABN 83 621 059 149
22, GIFFNOCK AVENUE, MACQUARIE PARK, NORTH STRATHFIELD, NSW 2113
T +61 2 8047 4590, F +61 2 8047 4590 www.adradvisory.com.au

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CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Income tax return checklist continued

INCOME – Please provide evidence or your workpapers

1. Salary or wages.....YES/NO
2. Allowances, earnings, tips, director's fees etc.....YES/NO
3. Employer lump sum payments.....YES/NO
4. Employment termination payments.....YES/NO
5. Australian Government allowances and payments like Newstart, youth allowance and austudy payment.....YES/NO
6. Australian Government pensions and allowances.....YES/NO
7. Australian annuities and superannuation income streams.....YES/NO
8. Australian superannuation lump sum payments.....YES/NO
9. Attributed personal services income.....YES/NO
10. Gross Interest.....YES/NO
11. Dividends.....YES/NO
12. Employee share schemes.....YES/NO
13. Distributions from partnerships and/or trusts.....YES/NO
14. Personal services income (PSI).....YES/NO
15. Net income or loss from business (as a sole trader).....YES/NO
16. Deferred non-commercial business losses.....YES/NO
17. Net farm management deposits or repayments.....YES/NO
18. Capital gains.....YES/NO
19. Foreign entities:
    - Direct or indirect interests in a controlled foreign company.....YES/NO
    - Transfer of property or services to a non-resident trust.....YES/NO
20. Foreign source income (including foreign pensions) and foreign assets or property.....YES/NO
21. Rent – *Provide annual agent summary statement and details of any major repairs, other out of pocket expenses and bank interest paid for the property*

.....YES/NO
22. Bonuses from life insurance companies or friendly societies.....YES/NO
23. Forestry managed investment scheme income.....YES/NO
24. Other income (please specify below).....YES/NO

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DEDUCTIONS – Please provide evidence and amounts

D1. Work related car expenses.

- cents per kilometer method (up to a maximum of 5,000 kms) @$0.88 per km ..... YES/NO
- logbook method (mandatory) please provide logbook ..... YES/NO

D2. Work-related travel expenses.

Employee domestic travel with reasonable allowance ..... YES/NO

- If the claim is more than the reasonable allowance rate, do you have receipts for your expenses? ..... YES/NO

Overseas travel with reasonable allowance ..... YES/NO

- Do you have receipts for accommodation expenses? ..... YES/NO
- If travel is for 6 or more nights in a row, do you have travel records? (e.g. a travel diary) .... YES/NO

Employee without a reasonable travel allowance ..... YES/NO

- Did you incur and have receipts for airfares? ..... YES/NO
- Did you incur and have receipts for accommodation? ..... YES/NO
- Do you have receipts for hire cars (if applicable)? ..... YES/NO
- Did you incur and have receipts for meals and incidental expenses? ..... YES/NO
- Do you have any other travel expenses? ..... YES/NO

Other work-related travel expenses (e.g., a borrowed car) ..... YES/NO
(Please specify)

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D3. Work related uniform and other clothing expenses.

Protective clothing ..... YES/NO

Occupation specific clothing ..... YES/NO

Non-compulsory uniform ..... YES/NO

Compulsory uniform ..... YES/NO

Conventional clothing ..... YES/NO

Laundry expenses ..... YES/NO

Dry cleaning expenses ..... YES/NO

Other claims such as mending/repairs, etc (please specify) ..... YES/NO

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Income tax return checklist continued

D4. Work related self-education expenses.

Course taken at educational institution:

- union fees.....YES/NO
- course fees.....YES/NO
- books, stationery.....YES/NO
- depreciation.....YES/NO
- travel.....YES/NO
- other (please specify).....YES/NO

Please provide name of course and institution for above.....

Seminars and courses not at an educational institution:

- course fees.....YES/NO
- travel.....YES/NO
- other (please specify).....YES/NO

D5. Other work-related expenses – *Please advise amount spent and work-related percentage.*

Home office expenses – Please specify total hours worked from home:

- 01/07/2025 – 30/06/2026 **– (Specify hours)** @ $ 0.70/ hour.....YES/NO

Computer and software.....YES/NO

Telephone/mobile phone (advise work use percentage).....YES/NO

Tools and equipment.....YES/NO

Subscriptions and union fees.....YES/NO

Journals/periodicals.....YES/NO

Depreciation.....YES/NO

Sun protection products (i.e., sunscreen and sunglasses).....YES/NO

Any other work-related deductions (please specify).....YES/NO

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Other types of deductions

D6. Low value pool deduction.....YES/NO

D7. Interest deductions.....YES/NO

D8. Dividend deductions.....YES/NO

D9. Gifts or donations (In Australia).....YES/NO

D10. Cost of managing tax affairs (***only advise if not prepared by us last year***).....YES/NO

D11. Deductible amount of non - deducted purchase price of a foreign pension or annuity.....YES/NO

Income tax return checklist continued

Other types of deductions (continued)

D12. Personal superannuation contributions ..... YES/NO

Full name of fund: ..... Account no: .....

Fund ABN:..... Fund USI:

Have you provided the fund a notice of intention to deduct the contribution? YES/NO

Has this notice been acknowledged by the fund? ..... YES/NO

D13. Deduction for project pool ..... YES/NO

D14. Forestry managed investment scheme deduction ..... YES/NO

D15. Other deductions (please specify) Eg - Income protection Insurance (Outside of Superannuation fund) ..... YES/NO

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L1. Tax losses of earlier income years ..... YES/NO

Tax offsets/rebates – Please provide evidence.

T1. Are you a senior Australian or pensioner? ..... YES/NO

T2. Did you receive an Australian superannuation income stream? ..... YES/NO

T3. Did you make superannuation contributions on behalf of your spouse? ..... YES/NO

T4. Did you live in a remote area of Australia or serve overseas with the Australian defence force or the UN armed forces in 2026? ..... YES/NO

T5. Did you maintain an invalid or carer dependant? ..... YES/NO

T6. Are you entitled to claim the land care and water facility tax offset? ..... YES/NO

T7. Did you invest in Early-stage Venture Capital Limited Partnership (ESVCLP) ..... YES/NO

T8. Are you an early-stage investor in an innovation company (ESIC) ..... YES/NO

T9. Other refundable tax offsets (please specify) ..... YES/NO

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Other relevant information

Medicare levy and Medicare levy surcharge

M1. Are you entitled to the Medicare levy exemption or reduction in 2026? ..... YES/NO
(If yes, please specify and provide exemption certificate from Medicare):

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M2. For the entire 2026 income year, were you and all of you dependants
(Including your spouse) covered by the appropriate private health insurance hospital cover? . YES/NO

Private health insurance policy details

Do you have the details of your private health insurance policy details ..... YES/NO

If YES – please provide your annual statement from provider alternatively fill in details below – which can be obtained from your private health insurance statement

Health insurance ID .....

Membership Number .....

Share of premiums paid in the financial year (**label J** on your statement) .....

Share of government rebate received (**label K** on your statement) .....

Benefit code (**label L** on your statement) .....

Adjustments

A1: Were you under the age of 18 on 30 June 2026? ..... YES/NO

A2: Did you become an Australian tax resident at any time during the 2026 income year? ..... YES/NO

A2: Did you cease to be an Australian tax resident at any time during the 2026 income year? .. YES/NO

A3: Did you make a concessional personal super contribution in 2026? ..... YES/NO

A4: Did a trust or company distribute income to you in respect of which family trust.
Distribution tax was paid by the trust or company? ..... YES/NO

C1: Did you pay any tax within 14 days before the due date (e.g., HECS/HELP)? ..... YES/NO

Income tests information

IT1: Do you have any total reportable fringe benefits amounts in 2026? ..... YES/NO

IT2: Do you have any reportable employer superannuation contributions in 2026? .....YES/NO

IT3: Did you receive any tax-free government pensions in 2026? .....YES/NO

IT4: Did you receive any target foreign income in 2026? .....YES/NO

IT5: Did you have a net financial investment loss in 2026? ..... YES/NO

IT6: Did you have a net rental property loss in 2026? .....YES/NO

IT7: Did you pay child support in 2026? .....YES/NO

IT8: Do you have dependent children in 2026? .....YES/NO

If yes, how many? .....

Spouse details – married or *de facto* (including same sex)

1. Did you have a spouse for the full year from 1 July 2025 to 30 June 2026? ..... YES/NO

    - If you had a spouse for only part of the income year, please specify the dates between 1 July 2025 to 30 June 2026 when you had a spouse:

      From _____/ _____/ _____to _____/ _____/ _____

2. Did your spouse die during the 2026 income tax year? .....YES/NO

3. What is your spouse's name and date of birth? (If you had more than one spouse during 2026, provide the name of your spouse on 30 June 2026 or your last spouse*)*

    Name: .....

    DOB: .....

4. Did your spouse (named above) have taxable income for the 2026 income year? ..... YES/NO

    If yes, what was the amount? **$**..... (Provide close estimate if exact amount is unavailable)

5. Did your spouse have a share of trust income on which the trustee is assessed under S.98 of the ITAA36 not included in your spouse's taxable income for 2026.....YES/NO

    If yes, what was the amount? **$**.....

6. Did a trust/company distribute income to your spouse in 2026 in respect of which family trust distribution tax was paid by the trust/company?.....YES/NO

    If yes, what was the amount? **$**.....

7. Did your spouse have reportable fringe benefits amounts for the 2026 income year?.....YES/NO

    If yes, what was the amount? **$**.....

8. Did your spouse receive any Australian Government pensions or allowances (not including exempt pension income) in the 2026 income year?..... YES/NO

    If yes, what was the amount? **$**.....

9. Did your spouse receive any exempt pension income in the 2026 income year..... YES/NO

    If yes, what was the amount? **$**.....

10. Does your spouse have any reportable super contributions for the 2026 income year? .....YES/NO

    If yes, what was the amount? **$**.....

11. Did your spouse receive any tax-free government pensions paid under the *Military Rehabilitation and Compensation Act 2004*? ..... YES/NO

    If yes, what was the amount? **$**.....

12. Did your spouse receive any 'target foreign income' in the 2026 income year? .....YES/NO

    If yes, what was the amount? **$**.....

13. Did your spouse have a total net investment loss (i.e., the financial investment loss/rental property loss) for 2026..... YES/NO

    If yes, what was the amount? **$**.....

14. Did your spouse pay child support during 2026 ..... ? YES/NO

If yes, what was the amount? **$**.....

15. If your spouse is 55 to 59 years old, did they receive a superannuation lump sum. (Other than a death benefit) during the 2026 income year which included a taxed element that does not exceed their low-rate cap? ..... YES/NO

If yes, what was the amount? **$**.....

Other

1. Do you have a HECS/HELP liability or a student financial supplement loan debt? ..... YES/NO

2. Do you have a loan with a private company or have such a loan amount forgiven? ..... YES/NO
(If yes, please specify) – (reviewer consider if deemed dividend in year under Division 7A):

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3. Did you make a gain or loss from financial arrangements and wish to apply the TOFA rules to bring them into account for tax purposes in the 2026 income tax year..... YES/NO

4. Did you receive any benefit from an employee share acquisition scheme? ..... YES/NO

5. Family Tax Benefit ('FTB'):

– Did you have care of a dependent child in 2026? ..... YES/NO

– Did you or your spouse receive FTB through the Department of Human Services in 2026? YES/NO

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Would you like our mortgage advisor partners to provide a free no obligation review of your existing mortgage/loans..... ? YES/NO

Scope & Engagement

ADR Advisory will provide taxation services relating to the preparation and lodgement of your individual income tax return. The tax return and any associated working papers will be based on information and explanations provided by you. We will not undertake an audit of the transactions underpinning such documents (including accounting records and information), nor will we verify the appropriateness of allocations made by you in those records.
Generally the responsibility for the accuracy of a tax return is with the taxpayer. However, where you provide us with all relevant information, you may not be liable for an administrative penalty for a false or misleading statement in a return that results from us failing to take reasonable care with respect to that return. The income tax return will be prepared for the purpose of complying with Australian income tax law. There is no assumption of responsibility for any reliance on our work by any person or entity other than yourself and the Australian Taxation Office. The income tax return shall not be inferred or used for any purpose other than for which it was specifically prepared. This questionnaire is a tool used to assist in the preparation of the individual income tax return, any questions not answered are assumed not to be applicable to your circumstances for tax purposes.

Your Responsibilities

a) Review documents we prepare for you carefully and let us know if anything does not appear to be accurate or complete.

b) Sign and return to us promptly any tax returns or other forms we have agreed to lodge for you as part of our services, so we can lodge them on time. Otherwise, the relevant authority may charge you with penalties and interest.

c) Take reasonable care to meet your obligations under tax and revenue laws, including keeping records required by those laws.

Record Keeping

For income tax purposes, generally, you must keep all relevant tax records (in a format that will enable your taxation liability to be readily ascertained) for five years after those records were prepared or obtained, or five years after the completion of the transactions or acts to which the records relate, whichever is the later. This period may be extended in certain circumstances. For CGT, you not only need to retain records for five years from the date of a CGT event (irrespective of the fact that the event may not of itself cause a gain or loss at that time) but also for a period up to five years after any subsequent CGT event where the first event is relevant in determining whether a gain or loss arises from the subsequent event. You will also need to keep those records to substantiate any carry-forward capital loss which is applied to a future capital gain. Where you are required to maintain records under a tax or revenue law and fail to do so, penalties may be imposed.

Electronic communications

We each agree to take reasonable precautions to protect our own information technology systems, including implementing reasonable procedures to guard against viruses and unauthorised interception, access, use, corruption, loss or delay of electronic communications.

Subcontractors

To assist in the efficient delivery of our services, we may engage suitably qualified employees, contractors, consultants and subcontractors located within Australia and overseas to perform, or assist us in performing, the services covered by this engagement. We remain solely responsible for the professional services provided to you and for ensuring that all work meets our quality and professional standards. We maintain strict quality control procedures and continuously monitor our outsourcing arrangements to ensure they align with our service, compliance and client confidentiality objectives.

All personnel and service providers engaged by us are subject to appropriate confidentiality, privacy and security obligations. We implement reasonable safeguards to protect client information, including access controls, secure data handling procedures and confidentiality agreements with third-party providers.

You acknowledge and consent to information provided to us by you or on your behalf, being transferred to and accessed by our employees, contractors, subcontractors and service providers to the extent reasonably necessary for the provision of our services, provided that such persons are bound by confidentiality and privacy obligations equivalent to those imposed on us.

No client information will be disclosed to unrelated third parties for marketing or commercial purposes.

Fees and Payment

The fee will start at $ 200 plus GST per individual tax return and will not increase by more than the standard 5% per annum unless your circumstances have changed since the last tax return prepared, or you have requested services in addition to the previous year requirements in which case the fee will be more. An invoice will be raised and included with your completed income tax return. This invoice must be paid to proceed with lodgement of your tax return. We do not take any responsibility for late fees or penalties incurred as a result of you not paying your invoice on time and your return not being lodged by the due date as a result. If you are an individual directly associated to an entity in which we are the tax agent, then the payment terms on that engagement will apply to you.

Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Councils' website:
http://www.professionalstandardscouncil.gov.au.

Ownership of documents

All original documents obtained from you for the engagement shall remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records to satisfy quality assurance requirements. Our engagement will result in the production of an individual income tax return. Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of ADR Advisory. The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute.

Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF)

As part of our professional and legal obligations, we may be required to comply with the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth), associated regulations, and any subsequent amendments.

To enable us to comply with these obligations, you agree to:

- Provide such information and documentation as we reasonably request to verify your identity and, where applicable, the identity of directors, shareholders, trustees, beneficiaries, beneficial owners, authorised representatives and other controlling persons.
- Provide accurate and complete information regarding your business activities, ownership structure, source of funds, source of wealth and the purpose of transactions or arrangements for which we are engaged.
- Notify us promptly of any material changes to your ownership, control structure, trustees, directors, shareholders, beneficiaries or authorised representatives.
- Provide updated information and documentation when requested during our engagement.

We may undertake customer due diligence procedures before commencing services and periodically throughout our engagement. These procedures may include verification of identity, ownership and control structures, and enquiries regarding the source of funds, source of wealth or the nature and purpose of transactions. We are entitled to rely on information and documentation provided by you unless we have reason to believe it is inaccurate, incomplete or misleading.

Where we are unable to obtain satisfactory information or documentation, or where we are otherwise unable to meet our legal or professional obligations, we reserve the right to decline to act, suspend services, or terminate our engagement without liability.

You acknowledge that we may be required by law to make reports or disclosures to government authorities or regulatory bodies. Where legislation prohibits disclosure, we may be unable to inform you of the existence or content of such reports, enquiries or disclosures.

We may retain records, including identification documents and verification information, for the periods required by applicable law.

You agree to provide all reasonable assistance required to enable us to comply with our AML/CTF obligations and acknowledge that failure to do so may result in delays, suspension or termination of our services.

Our engagement is conditional upon satisfactory completion of all client acceptance and AML/CTF procedures required by law and our internal risk management policies

Acceptance

ADR ADVISORY is hereby authorised to communicate with my bankers, solicitors, finance companies and all government agencies such as the ATO to obtain information as required to carry out the above engagement.

By signing this engagement, I confirm that I have read and accept the terms and conditions of the engagement and that this agreement will be effective for future years unless I am advised of any change.

Signature	Date
Full name	Title