

Individual Income Tax Return Checklist



Accounting and
Taxation Services

The following outlines common types of income and deductible expenses claimed by individual taxpayers, plus some strategies that can be adopted to increase deductions for the 2026 financial year.

Complete the form below to assist us in preparing your income tax return.

Personal Details

Full Name: _____
Date of Birth: DD _____ MM _____ YYYY _____
Email: _____
Tax File Number: _____ ABN: (if applicable) _____

Address

Primary: _____
City: _____ Postcode: _____ State: _____
Postal: (Tick if same as above) OR: _____
City: _____ Postcode: _____ State: _____

Phone Number

Primary Contact: _____ Work Contact : _____
(Mobile) (Business Hours)

Bank Account Details

Account Name: _____ BSB: _____ Acc Number: _____

Proof of Identity Requirements

It is a requirement that Registered Tax Agents implement a client identity verification process, particularly all new clients. Primary photographic identification documents (a driver licence or an Australian passport) will need to be sighted. This can be by way of a short video call or a photo where you are holding a primary document. Strong client verification helps to protect tax practitioners, their clients, and Australia's tax and superannuation systems from misuse and abuse due to identity theft and related issues.

[TPB\(PN\) 5/2022 Proof of identity requirements for client verification | Tax Practitioners Board](#)

Client Declaration

I confirm that all details I have provided in this form and in the lodged tax return are true and correct, and deductions claimed, were paid by me, not reimbursed and are related to earning my income, not private or capital in nature.

I understand I am legally responsible for my tax return. I understand that I need to provide and substantiate / retained records covering 5 years from the date of lodgement. I acknowledge the ATO may review or audit my claims and may impose adjustments, interest or penalties if I cannot substantiate them.

I also accept the **Terms of Engagement** associated with this service.

Date: ___/___/___ Name: _____ Signature: _____



OCCUPATION: _____

Please check **YES** or **NO** for each of the items listed below:

Income

*EVIDENCE MUST BE PROVIDED

	YES	NO
Pay As You Go (PAYG) Summaries	<input type="checkbox"/>	<input type="checkbox"/>
Dividends purchased/ sale of shares (crypto)	<input type="checkbox"/>	<input type="checkbox"/>
Foreign sourced income	<input type="checkbox"/>	<input type="checkbox"/>
Partnership distribution	<input type="checkbox"/>	<input type="checkbox"/>
Rental income- please ask for rental income schedule	<input type="checkbox"/>	<input type="checkbox"/>
Deductible amount for pension/annuities	<input type="checkbox"/>	<input type="checkbox"/>
Capital Gains Tax statements (details of any assets sold)	<input type="checkbox"/>	<input type="checkbox"/>
Lump sum payments eg: Eligible Termination	<input type="checkbox"/>	<input type="checkbox"/>
Social security, pensions, allowance statements	<input type="checkbox"/>	<input type="checkbox"/>
Trust distribution statements	<input type="checkbox"/>	<input type="checkbox"/>
Tax statements from fund managers	<input type="checkbox"/>	<input type="checkbox"/>
Bank statements - showing interest and fees	<input type="checkbox"/>	<input type="checkbox"/>
Share dividend statements	<input type="checkbox"/>	<input type="checkbox"/>
Contract notes for buy/sell transactions	<input type="checkbox"/>	<input type="checkbox"/>
Tax statements from stockbrokers	<input type="checkbox"/>	<input type="checkbox"/>
Income stream statements	<input type="checkbox"/>	<input type="checkbox"/>
Statement for income received from life insurance payments	<input type="checkbox"/>	<input type="checkbox"/>

Private Health Insurance Policy Details

- Do you have the details of your Private Health Insurance Policy?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

If **YES** - please provide copy of the Private Health Insurance Statement

Dependent Children

- Quantity and details of dependent children: _____

Spouse Details - Married or De Facto

(including same sex)

- Did you have a spouse for the **full year** from 1 July 2025 to 30 June 2026?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

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

Date From: ____/____/____

Date To: ____/____/____

- Provide your Spouse's details: (If you had more than one spouse during 2026 provide the name of your spouse **on 30 June 2026** or your last spouse)

Name: _____

Date of Birth: ____/____/____

Taxable Income: \$ _____

Other Income/ losses: \$ _____



Deductions

[How To Claim Deductions](#)

This is where you can reduce your taxable income and maximise your tax refund. Remember the three golden rules for claiming a deduction:

1. You must have spent the money yourself and weren't reimbursed.
2. The expense must be directly related to earning your income.
3. You must have a record (like a receipt) to prove it.

PLEASE TOTAL THE VALUES AGAINST EACH DEDUCTION BELOW AND ENSURE YOU UNDERSTAND AND MAINTAIN RECORDS IN SUPPORT OF YOUR DEDUCTIONS:

Work Related Deductions

[Work-related Deductions](#)

Basic rules for claiming a deduction for a work-related expense:

- you must spend the money yourself and not get a reimbursement
- the expense must directly relate to earning your income
- you must have a record to prove it (usually a receipt)
- The expense must not be private, domestic or capital in nature. (e.g. the costs of normal travel to and from work, and buying lunch each day are **private** expenses.)

[D1 Work-related Car Expenses](#)

A logbook (if using the logbook method for car expenses) or a record of work-related kilometres travelled (for the cents per kilometre method).

Also include receipts for parking, tolls, and public transport if applicable.

Vehicle Make & Model: _____

Registration: _____

[D2 Work-related Travel Expenses](#)

Work-related travel expenses incurred while performing your job, including transport, accommodation, meals, and incidentals. You must ensure you document all eligible expenses incurred while performing your work duties.

[D3 Work Clothing, Laundry & Dry-cleaning Expenses](#)

You can claim costs for clothing that is compulsory uniform, distinctive clothing, or protective clothing that identifies you as an employee. You can also claim costs for laundering, dry-cleaning, or repairing work-related clothing. Costs for items like hard hats, safety glasses, and sunscreens that protect you from risk of injury or illness at work (but not conventional clothing).

[D4 Work-related Self-education Expenses](#)

You can claim work-related self-education expenses as tax deductions if they are directly related to your current job and improve your skills or knowledge.



Work Related Deductions

[D5 Other Work-related Expenses](#)

To claim a deduction for other work-related expenses, you must incur the expense as an employee and not claim the expenses elsewhere in your tax return. These are expenses you incurred in earning your income as an employee and were not reimbursed by your employer.

Working From Home Expenses

\$ _____

Claim using either the fixed rate method (**70 cents** per hour for 2024-25, covering energy, internet, phone, stationery, and computer consumables) or the actual cost method.

Home Office Expenses

\$ _____

If you work from home, you can claim running expenses like electricity, heating, or the decline in value of work-related furniture and equipment. [The Australian Taxation Office \(ATO\)](#) provides methods for calculating these claims.

Phone & Internet Expenses

\$ _____

The work-related portion of your phone and internet bills can be claimed. Strong evidence is needed here.

Tools, Equipment & Other Assets

\$ _____

You can claim the full cost of items costing \$300 or less that you bought for work. For items over \$300, you can claim their decline in value (depreciation).

Books, Periodicals & Professional Journals

\$ _____

The cost of trade or professional journals, technical publications, or books relevant to your work is deductible.

Income Protection Insurance

\$ _____

Premiums paid for insurance against the loss of income (if paid outside of your superannuation fund) are deductible.

Work-related Tools Or Equipment Costing Over \$300

\$ _____

You cannot claim an immediate deduction in the 2025 Australian tax year. Instead, you must claim a deduction for their decline in value (depreciation) over the item's effective life.

Asset Description _____

Date of Acquisition ____/____/____ Original Cost Price \$ _____



Work Related Deductions

Union Fees & Professional Subscriptions

\$ _____

Membership fees for trade, business, or professional associations.

Software & Computer Accessories

\$ _____

You can claim deductions for the work-related portion of software and computer accessories you purchase, provided you have incurred the expense and not been reimbursed. The method of claiming depends on the cost of the item.

Overtime Meal Expenses

\$ _____

If you received an overtime meal allowance under an industrial award and consumed the meal during overtime (record-keeping rules apply if the claim is more than the ATO's reasonable amount).

COVID-19 Test Expenses

\$ _____

Costs for tests purchased for work-related purposes.

Interest On Money Borrowed

\$ _____

To buy tools and equipment used for work.

Repair Costs

\$ _____

For your work tools and equipment.

[D9 Gifts or Donations](#)

\$ _____

To claim a deduction for gifts or donations you make, you need a receipt from an organisation that has a deductible gift recipient (DGR) status.

[D10 Cost of Managing Tax Affairs](#)

\$ _____

Tax agent fees are expenses paid to a registered tax agent to prepare and finalise your tax return, give you tax advice, or represent you in front of the ATO. These fees are tax deductible in the year you actually paid them.

TOTAL DEDUCTIONS:

(Do not fill this in, the form will auto calculate for you)

\$ _____



Tax Season Focus Areas

The Australian Taxation Office (ATO) has outlined its key focus areas for the tax season 2025-2026, emphasizing the importance of accurate record-keeping, compliance with deductions, and proper reporting of income and expenses.

Here are the main areas of focus for 2025-2026:

- **Work-Related Expense Claims:** The ATO is closely examining deductions for work-related expenses, especially claims under the updated fixed-rate method for working from home. Taxpayers must maintain detailed logs of hours worked and evidence of running costs.
- **Rental Property Deductions:** Property investors are under scrutiny, with the ATO using data from rental bond agencies, banks, and short-term rental platforms to detect underreporting of rental income and ineligible claims. Including excessive interest claims, holiday homes, new rental property claims.
- **Side Hustles and the Sharing Economy:** Income from platforms like Uber, Airbnb, Airtasker, and Etsy must be declared in full. The ATO is now receiving data directly from these platforms, so undeclared side hustle income will be quickly identified.
- **Cryptocurrency Transactions:** All cryptocurrency transactions must be reported. The ATO is cross-matching data with crypto exchanges both in Australia and overseas and is paying close attention to incorrect capital gains reporting or failure to disclose assets.

These focus areas highlight the ATO's commitment to ensuring compliance and preventing tax avoidance activities. Taxpayers should stay informed about these priorities to avoid unnecessary audits, penalties, and stress.

What To Do Now

Please ensure:

- ✓ To sign and date page 1 of this form
- ✓ All pages of form are completed in full and are readable!
- ✓ Correct phone & email details are provided
- ✓ You can demonstrate and maintain records in support of your deductions.

If you have a rental property - Please reach out to obtain our **Rental Schedule Template**

If you operated a business - Please reach out to obtain our **Business Schedule Template**

If you sold shares, crypto or real estate - Please reach out to obtain our **Templates**

Please attach all relevant documentation to this checklist and return to us.

If you have any questions, please do not hesitate to contact us at info@acaccounting.com.au



TERMS OF ENGAGEMENT

Purpose

This document sets out the terms under which we will provide services to you. It ensures clarity in our relationship and avoids misunderstandings.

Scope of Services

We will provide the following services:

- Preparation and lodgement of income tax returns and activity statements for your business.
- Preparation of associated individual income tax returns.
- Ancillary tax and accounting advice as required and requested.

Our Obligations

- We will act in accordance with the **Tax Agent Services Act 2009** and the **TPB Code of Professional Conduct**.
- We will maintain your confidentiality and comply with the **Privacy Act 1988**.
- We will exercise due care and skill in performing our services.

Your Obligations

- You agree to provide complete, accurate, and timely information to enable us to perform our services.
- You authorise us to act as your tax agent and liaise with the **Australian Taxation Office (ATO)** and **Australian Business Register (ABR)** on your behalf.
- You agree to review any documents we prepare before lodgement and confirm their accuracy.
- You agree to pay our fees within the agreed payment terms. If applicable, directors/trustees personally guarantee payment of invoices issued in the business name. Interest and recovery costs may apply to overdue accounts.

Limitations

- We do not audit your financial records.
- We do not guarantee detection of fraud or errors.
- We rely on the information you provide and may accept verbal representations.
- If information is provided within two weeks of an ATO deadline, timely lodgement cannot be guaranteed. Any penalties for late lodgement will be your responsibility.

Fees

Our fees will be based on the complexity and time required for your assignment. We will provide an estimate upon request. Additional charges may apply for urgent work or disbursements.

Electronic Communication

You consent to us using electronic communication and digital signatures for correspondence and lodgement.

Dispute Resolution

If you have any concerns, please contact us promptly. We will attempt to resolve issues internally. If unresolved, you may lodge a complaint with the **Tax Practitioners Board**.

Approachability

We encourage open communication. Please feel free to contact us with any questions or concerns throughout the year.

For further information:

[Occupation and industry specific guides | Australian Taxation Office](#)
[FAQs - Proof of identity for client verification | Tax Practitioners Board](#)
[Complaints | Tax Practitioners Board](#)