C&N Accountants
Business, Property & Superannuation Advisors

2026 TAX RETURN CHECKLIST

TRUST/PARTNERSHIP

Trust/Partnership Name:

Trustee/Company Name:

Name of Director/Beneficiary/Partner 1:

Name of Director/Beneficiary/Partner 2:

Street Address:

Postal Address:

Phone No: **Email:**

Business/Investment Activity:

NEW CLIENTS:

- As part of our onboarding process, you will be required to complete AML/CTF identity verification. We will advise you on which identification documents are required.
- Nominate C&N Accountants as your registered agent so we can access your information and act on your behalf. This applies to entities with an ABN, excluding sole traders. Your nomination is valid for **28 days**, so please notify us once it has been submitted.

For more information, see ATO – How to nominate your registered agent.

IMPORTANT NOTE – WORKFLOW MANAGEMENT

Your tax return lodgement due date will generally fall between 31 October 2026 and 17 May 2027, depending on your circumstances.

To help us prepare and lodge your tax return on time, please provide all relevant information and supporting documents at least 3 months before your lodgement due date.

INCOME

1. Accounting Records

- If you use cloud-based accounting software (e.g. Xero, MYOB Online or QuickBooks Online), please contact your Client Manager to arrange access for C&N Accountants.
- If you use desktop-based accounting software, please provide a backup copy of your accounting file to your Client Manager.

If you do not use accounting software, please provide where applicable:

- Cashbook or Excel records
- Bank and credit card statements for **1 July 2025 – 30 June 2026**
- Expense summaries and supporting invoices
- Details of assets purchased or sold, including relevant finance documents
- Loan and finance statements
- Vehicle logbook, if applicable
- Payroll and year-end reconciliation records
- PAYG/STP and superannuation records
- Stocktake and work in progress records as at **30 June 2026**
- Details of bad debts written off
- Details of any private use of business assets or expenses

If the company is registered for Payroll Tax, are there any potential Payroll Tax grouping issues?

2. Distributions from Other Companies, Partnerships or Trusts

Did you receive any distributions from another entity?

Yes **No**

If yes, please provide the relevant distribution statement.

If you hold units in a private trust, please provide their market value as at 30 June 2026.

For distributions from a public unit trust, please provide the annual distribution summary and year-end portfolio statement.

3. Rent

Did you receive rental income during the 2026 financial year?

Yes No

Please provide monthly rental statements or the annual rental summary for each investment property. Alternatively, request our Rental Property Schedule.

For property acquired after 1 July 2025, provide settlement and purchase documents. Also provide each property's market value as at 30 June 2026.

4. Interest

Name of bank	BSB & Account No	Total Interest received

5. Dividends

Please provide all dividend statements, including dividends reinvested through a Dividend Reinvestment Plan (DRP). If you cannot locate a statement, please contact us.

Company	Unfranked Dividend	Franked Dividend	Franking Credits

6. Capital Gains

Did you sell any assets, such as shares or property, between 1 July 2025 and 30 June 2026?

Yes No

If yes, please provide documentation relating to the purchase/cost and/or documents on sale/funds received.

7. Other Income

Please provide details of any other income or receipts not included above.

EXPENSES

1. Motor Vehicle

Did the Trust/Partnership own a motor vehicle, or did you use your own car for business purposes throughout the year?

◯ **Yes** ◯ **No**

If yes, please provide:

Logbook Method – Business-use %

Provide your business-use percentage and vehicle expenses, including repairs, maintenance, registration, insurance and fuel.

If the vehicle was purchased during 2025/2026, please also provide the purchase invoice. For a financed vehicle, provide the vehicle cost, interest paid and finance contract. For hire purchase, also provide the purchase invoice.

For a leased vehicle, please provide the finance contract and lease payment details.

Kilometres Method

If you used your vehicle for business without a logbook, provide the business kilometres travelled between 1 July 2025 and 30 June 2026. The maximum claim under this method is 5,000 kilometres.

km

2. Tax Loss (NOT APPLICABLE FOR PARTNERSHIPS)

Did the Trust have a loss to be brought forward from prior year?

◯ **Yes** ◯ **No**

If yes, please provide details.

3. Superannuation

Did the business make any superannuation contributions during the year?

Yes **No**

If yes, provide the fund name and contribution details for each beneficiary, employee or partner.

4. Capital Purchases

If the company purchased capital assets during the year, provide the purchase date, asset description and total cost, including shipping and installation.

5. Other Deductions

List any other expenses not included elsewhere, plus any additional information relevant to your tax return.

6. Distributions to Beneficiaries/Partners

Please provide a list of the amounts paid to or on behalf of each beneficiary/partner during the year.

7. Small Business Entities (SBEs)

If your annual turnover is less than $50 million, you may be eligible for Small Business Entity (SBE) concessions, including:

- Cash or accrual accounting options
- Simplified trading stock rules in certain circumstances
- Simplified depreciation rules for eligible assets.

Please contact your Client Manager if you have questions about SBE eligibility or concessions.

Please provide the documents relevant to your circumstances. This checklist is not exhaustive. If you are unsure what to provide or cannot locate a document, please contact us on (02) 9684 2011 or email info@cnaccountants.com.au.

How did you hear about C&N Accountants?

TAXPAYER'S DECLARATION

☐ I declare that all the information I have given is true and correct.

Your signature: **Date:**