

TAXMINDS

2026 Client Evidence Guide

Income year: 1 July 2025 to 30 June 2026

Use this guide to gather information for the Taxminds client prescreen. You do not need every document listed. Only collect records relevant to your circumstances, and attach what you already have. You may continue without optional uploads.

How long should I allow?

Return type	Approximate time
Straightforward return	10-15 minutes
One or two detailed modules	20-40 minutes
Business, rental, CGT or several detailed modules	45-60 minutes or longer

Providing a record does not automatically make an amount deductible or determine its tax treatment. Taxminds will review your circumstances, available ATO pre-fill information and supporting records, and may ask for further information.

1. Identity, residency and annual personal details

New clients

Estimated time: 5-7 minutes

Evidence Guide - examples of records that may be relevant include:

- TFN, date of birth and current contact details
- Occupation and residential/postal address
- ATO refund bank account details

Check bank details carefully. Taxminds does not control whether or when the ATO issues a refund.

Residency review

Estimated time: 2-5 minutes; longer if circumstances changed

Evidence Guide - examples of records that may be relevant include:

- Arrival and departure dates
- Countries lived or worked in
- Visa or residency information where relevant
- Facts about overseas home, family and employment arrangements

Do not make a technical residency determination. Taxminds will review the facts.

Medicare, private hospital cover, spouse and dependants

Estimated time: 3-6 minutes

Evidence Guide - examples of records that may be relevant include:

- Medicare Entitlement Statement where applicable
- Private health insurance information where not available through ATO pre-fill
- Basic spouse, relationship-period and dependant details

2. Employment and work-related expenses

Employment income and termination payments

Estimated time: 3-8 minutes

Evidence Guide - examples of records that may be relevant include:

- Employment income statements not appearing in ATO pre-fill
- Allowances, bonus or commission records
- Termination, redundancy or employment termination payment statements

Car and travel

Estimated time: 5-12 minutes

Evidence Guide - examples of records that may be relevant include:

- Kilometre records, diary or calendar
- Logbook and vehicle records where applicable
- Travel itinerary, fares, accommodation and work-purpose information

Ordinary travel between home and a regular workplace is generally private. Taxminds will determine whether travel is eligible.

Clothing and self-education

Estimated time: 5-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Eligible clothing purchase and laundry/dry-cleaning records
- Course invoice and payment evidence
- Explanation of how study relates to current employment

Ordinary conventional clothing is generally not deductible merely because it is worn for work.

Working from home

Estimated time: 5-10 minutes when the diary is ready

Evidence Guide - examples of records that may be relevant include:

- A record of actual hours worked from home for the entire income year
- Timesheets, roster, diary or calendar entries
- Evidence of expenses covered by the fixed rate
- For actual cost: records supporting the expenses and work-use calculation

Use the Taxminds 2025-26 Working from Home Diary Template or an equivalent daily record. The 2025-26 fixed rate is 70 cents per work hour. Do not double-count phone or internet amounts covered by the selected method. Taxminds will determine the appropriate method.

Phone, internet, tools and equipment

Estimated time: 5-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Bills or invoices
- Work-use basis
- Purchase date, cost and private-use information for tools, computers and electronics

Taxminds will determine immediate deduction or decline-in-value treatment.

3. Investments, CGT and rental property

Shares, ETFs and managed investments

Estimated time: 5-15 minutes

Evidence Guide - examples of records that may be relevant include:

- Acquisition and disposal contract notes
- Broker reports and corporate actions
- Managed fund or trust annual tax statements
- Acquisition and disposal costs

Do not calculate the capital gain. Taxminds will determine the treatment.

Cryptocurrency

Estimated time: 10-20 minutes depending on transactions

Evidence Guide - examples of records that may be relevant include:

- Exchange transaction reports
- Wallet records where relevant
- Complete acquisition, disposal and transfer history

Australian property sale

Estimated time: 10-20 minutes per property

Evidence Guide - examples of records that may be relevant include:

- Purchase and sale contracts
- Purchase and sale settlement statements
- Stamp duty and legal/conveyancing costs
- Agent selling expenses
- Improvement and capital-expenditure records
- Periods of main-residence and rental use

Overseas property sale

Estimated time: 15-25 minutes per property

Evidence Guide - examples of records that may be relevant include:

- Foreign purchase and sale contracts
- Settlement or completion statements
- Foreign tax documents
- Acquisition, improvement and disposal costs
- Original purchase and sale currencies
- Periods of residence and rental use

Australian treatment can depend on Australian tax residency and other circumstances.

Rental property

Estimated time: 10-15 minutes per property

Evidence Guide - examples of records that may be relevant include:

- Property-manager annual statement or rental records
- Loan statements
- Council rates, water and strata/body-corporate statements
- Insurance and management-fee invoices
- Repair and maintenance invoices with descriptions
- Quantity-surveyor or depreciation report
- Legal and borrowing-expense records

Refinancing, redraws and private use may affect interest deductibility. Not every levy, repair or legal expense has the same treatment.

4. Business, contractor, PSI and foreign matters

Business, contractor, consulting and gig work

Estimated time: 10-20 minutes

Evidence Guide - examples of records that may be relevant include:

- ABN and GST/BAS information
- Business income summaries and bank/platform reports
- Business expense records
- Motor vehicle and home-based business records
- Equipment and asset invoices

PSI / PSB factual screening

Estimated time: 5-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Main contracts and invoices
- How fees were calculated and whether payment was for a result
- Who supplied tools or equipment
- Responsibility for rectifying defects or mistakes
- Client concentration and how services were offered to the public
- Employees/subcontractors and separate business premises information

Do not decide whether you are PSI or a PSB. Taxminds will apply the current rules after reviewing the facts.

Foreign income

Estimated time: 5-15 minutes per income type

Evidence Guide - examples of records that may be relevant include:

- Foreign employment, bank, dividend, pension, rental or business statements
- Country and foreign tax paid or withheld
- Foreign currency transaction information where relevant

Overseas assets A\$50,000+

Estimated time: 5-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Asset type and country
- Approximate Australian-dollar value
- Income received and disposals
- Overseas real estate, investments, bank funds, businesses, trusts, partnerships, crypto, loans or other relevant assets

This gateway concerns relevant overseas assets collectively, not only overseas property. Taxminds will determine the return disclosure.

5. Other deductions, super and ATO matters

Donations

Estimated time: 3-5 minutes

Evidence Guide - examples of records that may be relevant include:

- DGR receipt
- Eligible workplace-giving record
- Other permitted written evidence

Not all charity payments, crowdfunding contributions, fundraising payments or payments involving a material benefit qualify. A receipt does not by itself guarantee a deduction.

Personal super contributions

Estimated time: 3-5 minutes

Evidence Guide - examples of records that may be relevant include:

- Contribution records
- Notice of intent to claim
- Fund acknowledgment where applicable

Contributions are not automatically deductible.

Investment expenses and other deductions

Estimated time: 3-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Invoices, statements and explanation of the connection to assessable income
- Interest and finance records where relevant

ATO correspondence, reviews or amendments

Estimated time: 3-10 minutes

Evidence Guide - examples of records that may be relevant include:

- Complete ATO notice or correspondence
- Prior return or amendment details
- Any response already sent

Final preparation checklist

- Identify which modules apply before gathering detail.
- Use ATO pre-fill as a starting point, not as a substitute for checking accuracy and completeness.
- Collect non-prefilled facts and the records already available.
- Do not delay the prescreen merely because an optional document is missing.
- Keep original records for the required retention period.
- Approve the completed return separately. The prescreen does not replace the taxpayer declaration or lodgment authorisation.

Official references

[ATO - Fixed rate method](#)

[ATO - Working out if the PSI rules apply](#)

[ATO - Gifts and donations](#)

[ATO - 2026 foreign income and overseas assets](#)

This guide is a preparation aid. It does not determine deductibility, substantiation compliance or tax treatment.