

Checklist for Tax Audit Documentation

Document	Description	Available (âœ"/âœ—)	Remarks
Financial Statements	Complete set of audited financial statements for relevant years.		
Tax Returns	Copies of filed income tax returns and computation details.		
Trial Balance & General Ledger	Year-end trial balance and general ledger extracts.		
Fixed Asset Register	Details of additions, deletions, and depreciation schedules.		
Bank Statements	Bank statements for the relevant financial years.		
Invoices & Vouchers	Sales and purchase invoices; supporting vouchers for expenses and income.		
Contracts & Agreements	Copies of major contracts, lease agreements, and loan documents.		
Payroll Records	Salary registers, tax deductions, and related employee records.		
Statutory Forms	Copies of TDS, GST/VAT, PF, ESI, or other statutory forms as applicable.		
Correspondence with Tax Authorities	Any notices, replies, orders, or relevant correspondence.		

Important Notes:

- Ensure all documents are accurate, clearly legible, and up-to-date.
- Organize documents chronologically for quick reference during audit.
- Retain supporting workings and schedules for all figures presented.
- Keep copies of all communications exchanged with tax authorities.
- Consult with a tax professional for guidance on specific compliance requirements.