GUIDE

What to bring for your annual tax return: tax year 2026

The list of documents to gather before filing the annual return for tax year 2026. Tick what applies to you. Complete material, gathered early, shortens the preparation and brings forward the refund, if one is due.

Updated: 11 November 2026

The list is for individuals (employees and self-employed) and companies. Not every item applies to everyone. Most annual certificates (from employers, banks and provident funds) arrive between January and March.

The forms for tax year 2026 have not been published yet. Form names and numbers here follow the forms the Israel Tax Authority published for tax year 2025.

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The annual return in brief: what it is and when to file

The annual return reports to the Israel Tax Authority all the income you had in the tax year (1 January to 31 December), and the credits and reliefs you are entitled to. Based on it, the Tax Authority checks whether you paid the right amount of tax, whether you owe more, or whether you are due a refund.

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- **Individuals** usually file Form 1301 (annual return for individuals). **Companies** file Form 1214. (Israel Tax Authority, 2025 annual return for individuals, Hebrew; 2025 annual return for companies, Hebrew)
- Not everyone has to file an annual return. Someone who is not required to file and wants to claim a tax refund can submit a request on Form 135. (Israel Tax Authority, Form 135, Hebrew)
- **The statutory deadline:** under section 132 of the Income Tax Ordinance, the return is filed by 30 April of the year after the tax year. For tax year 2026 that is 30 April 2027. Anyone whose return is based on double-entry bookkeeping, and an individual or company required to file an online return, files by 31 May, that is, by 31 May 2027. (Income Tax Ordinance, s.132, Hebrew)
- **Extensions:** the Tax Authority publishes extensions, when granted, on its website (gov.il). As of 11 November 2026 we found no published extension for tax year 2026 returns, so we do not state any other date here.

A short glossary

Tax withheld at source

Tax that whoever pays you (an employer, a bank, a client) deducts from the payment and transfers to the Tax Authority on your behalf. The annual return counts it as tax already paid.

Tax credit

A reduction of the tax itself. For example, a 35% credit on a donation reduces the tax by 35% of the donated amount.

Deduction (allowable expense)

An amount subtracted from income before tax is calculated on it. It reduces taxable income, not the tax directly.

Credit point

A fixed unit that reduces tax. The value of a point is updated every year. Credit points are given for personal circumstances such as children, discharge from the army, an academic degree or reserve service as a combat soldier.

Advance payments

Payments on account of tax (and National Insurance contributions) that a self-employed person makes during the year. The annual return offsets them against the final tax.

Exempt dealer (osek patur)

A business with low turnover that therefore does not charge VAT. It still reports for income tax.

Trial balance and ledger cards

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A trial balance is a summary list of all balances in the books. A ledger card details every movement in one account.

Assessing officer
The Tax Authority office that handles your file.

Every individual: employed or self-employed

- [ ] **Annual certificates from banks and investment houses (Form 867) on interest, dividends and capital gains, and the tax withheld from them. A separate certificate from each bank or investment house where you have an account.** (Israel Tax Authority, Appendix C (Form 1322) to the annual return for tax year 2025, Hebrew)
- [ ] **Annual statements from provident funds, pension funds and insurers (pension, life insurance, loss of earning capacity). Some payments give a tax credit: 25% of the amount paid for life insurance and 35% of the amount paid to a pension provident fund, subject to the conditions and ceilings in the law.** (Income Tax Ordinance, s.45A, Hebrew)
- [ ] **Receipts for donations to approved public institutions. An individual gets a credit of 35% of the donation, if total donations in the year exceeded a minimum amount set in the law, up to a ceiling.** (Income Tax Ordinance, s.46, Hebrew)
- [ ] **Annual certificates from National Insurance for payments you received, such as maternity pay, unemployment benefit or reserve-duty pay. They can be ordered on the National Insurance website.** (National Insurance Institute, certificates, Hebrew)
- [ ] **Confirmation of reserve service as a combat soldier in 2025. Reserve-duty credit points in tax year 2026 depend on service in the preceding year, that is 2025, starting from 30 days of combat service. Reserve days in 2026 affect the return for tax year 2027.** (Income Tax Ordinance, s.39B, Hebrew)
- [ ] **A residence certificate from the local authority, if you live in a locality that gives a tax benefit.** (Income Tax Ordinance, s.11, Hebrew)
- [ ] **Documents for credit points: a discharge certificate from regular service, if you were discharged in the last 36 months (s.39A); confirmation of eligibility for a first or second academic degree (s.40C); and disability certificates, if any.** (Income Tax Ordinance, Hebrew)
- [ ] **Children's details (year of birth), and confirmations of alimony payments, if any.**

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- [ ] **Rental income in Israel and abroad: the lease agreements and the amounts received.**
- [ ] **Income from abroad (work, investments, crypto), and confirmations of tax paid there.**
- [ ] **Sale or purchase of a flat or other property during the year: the contract, and the land appreciation tax or purchase tax assessment.**
- [ ] **Letters from the Tax Authority received during the year, including a demand to file a capital declaration (a statement of your capital and assets). (Income Tax Ordinance, s.135, Hebrew)**

Employees

- [ ] **Form 106 from every employer you worked for in 2026, including short jobs. This is the employer's annual certificate of salary and tax withheld. (Israel Tax Authority, Form 106, Hebrew)**
- [ ] **If you left a job: Form 161 (notice of retirement from work), and the certificates for the retirement grant or severance pay. Since 1 January 2024 the employer can report this in an online Tax Authority system, and the certificates appear in your personal area. (Israel Tax Authority, digital Form 161 reporting, Hebrew)**
- [ ] **Confirmation of exercising options or selling shares you received from your employer.**
- [ ] **Details of other income not paid through payroll, such as lectures or services in a side business.**

Self-employed

- [ ] **All invoices and receipts for income issued in 2026.**
- [ ] **Invoices and receipts for business expenses.**

Bank and credit card statements for the business account, for the whole year.

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- [ ]
- [ ] **Details of advance payments made to income tax and National Insurance.**
- [ ] **Withholding certificates from clients who withheld tax from their payments to you.**
- [ ] **Contributions to pension, a study fund and loss-of-earning-capacity insurance: an annual statement from each body. For the self-employed, payments to a pension provident fund give a deduction and a credit, subject to the conditions and ceilings in the law.** (Income Tax Ordinance, ss.45A and 47, Hebrew)
- [ ] **Car: the leasing contract or vehicle licence, and fuel, insurance and servicing expenses.**
- [ ] **Purchases of equipment or fixed assets, and sales of existing assets.**
- [ ] **Year-end stock count, if you hold stock.**
- [ ] **Business loans: balances and repayment schedules.**
- [ ] **If you have employees: the annual payroll reports.**
- [ ] **Exempt dealer: total turnover in 2026. An exempt dealer declares the previous year's turnover to VAT by 31 January, that is, by 31 January 2027.** (VAT (Registration) Regulations, reg.15, Hebrew)

Companies

For preparing the 2026 financial statements and their audit:

- [ ] **Trial balance and ledger cards as at 31 December 2026.**
- [ ] **Balance confirmations from all banks, including loans, deposits and guarantees.**

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- [ ] **A signed year-end stock count.**
- [ ] **Fixed asset register: what was bought and sold during the year.**
- [ ] **Material agreements signed in the year: leases, loans, main customers and suppliers.**
- [ ] **Minutes of board meetings and general meetings, including dividend resolutions.**
- [ ] **Balances with shareholders and related parties.**
- [ ] **Annual payroll and withholding reports: Form 126 (annual report of tax withheld from salaries) and Form 856 (annual report of tax withheld from payments other than salary, for example to suppliers). (Israel Tax Authority, reports 126 and 856, Hebrew)**
- [ ] **Lawyers' letters on claims and contingent liabilities.**
- [ ] **Information for the Amendment 277 review: income broken down by main customers, and profits distributed during the year. Amendment 277 to the Income Tax Ordinance applies from 1 January 2025. It changed section 62A (when a company's income is treated as the shareholder's income) and added a tax on undistributed profits. (Sefer HaHukim 3343, 31.12.2024, Hebrew) The firm's guide to Amendment 277.**

An illustrative example

An invented example, for illustration only

Noa (a fictitious name) worked for two employers in 2026. She has an account at one bank and an investment portfolio at an investment house. During the year she donated a total of ₪1,000 to an approved public institution.

- **What she brings:** 2 Forms 106 (one from each employer), 2 Form 867 certificates (from the bank and the investment house), and the donation receipts.

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- **What the donation is worth to her:** under section 46, the credit for an individual is 35% of the donation: 35% × 1,000 = 350 ₪ less tax, if the conditions are met (approved institution, minimum amount and ceiling).
- **Why not to forget a 106:** each employer withholds tax only on the salary it pays. Only the annual return, with all the Forms 106, shows the full picture of the year.

The amounts in the example are invented. The credit rate (35%) is taken from section 46 of the Income Tax Ordinance.

> **Note**
> The list is general. In some cases we will ask for additional documents.

Sources

- Income Tax Ordinance [New Version] (ss.11, 39A, 39B, 40C, 45A, 46, 47, 131, 132, 135) — consolidated text, National Insurance website (PDF), Hebrew (https://www.btl.gov.il/Laws1/00_0103_000000.pdf)
- Israel Tax Authority: 2025 annual return for individuals (Form 1301, Hebrew) (https://www.gov.il/he/service/reporting-and-payment-2025-annual-tax-report-for-individuals)
- Israel Tax Authority: 2025 annual return for companies (Form 1214, Hebrew) (https://www.gov.il/he/service/reporting-and-payment-annual-tax-report-2025-companies)
- Israel Tax Authority: Appendix C to the 2025 annual return (Form 1322, PDF, Hebrew) (https://www.gov.il/BlobFolder/service/reporting-and-payment-2025-annual-tax-report-for-individuals/he/Service_Pages_Income_tax_annual-report-2026_1322-2025-ACC.pdf)
- Israel Tax Authority: Form 135, refund request (Hebrew) (https://www.gov.il/he/service/itc135)
- Israel Tax Authority: Form 106 (Hebrew) (https://www.gov.il/he/service/itc-106)
- Israel Tax Authority: digital Form 161 reporting (Hebrew) (https://www.gov.il/he/service/system-reporting-job-departures)
- Israel Tax Authority: reports 126 and 856 (Hebrew) (https://www.gov.il/he/service/report126)
- National Insurance Institute: certificates (Hebrew) (https://www.btl.gov.il/%d7%98%d7%a4%d7%a1%d7%99%d7%9d%20%d7%95%d7%90%d7%99%d7%a9%d7%95%d7%a8%d7%99%d7%9d/%d7%90%d7%99%d7%a9%d7%95%d7%a8%d7%99%d7%9d/Pages/default.aspx)
- VAT (Registration) Regulations, 1976 (on the National Insurance website, PDF, Hebrew) (https://www.btl.gov.il/Laws1/02_0022_100001.pdf)

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- Sefer HaHukim 3343, 31.12.2024 (Amendment 277) — Knesset website, PDF, Hebrew (https://fs.knesset.gov.il/25/law/25_lsr_12992539.pdf)

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