

1 Key Admin & Financial Documents

Permanent Documents (Supplied Once)

	Provided Previously	Uploaded to portal	Other
1			
1 Trust Deed - Signed & Dated			
<i>Trust Deed Amendment/s (if applicable)</i>			
2 ATO Declarations (for all members) - Signed & Dated			
Member 1			
Member 2			
Member 3			
Member 4			
3 Application for SMSF membership - Signed & Dated			
Member 1			
Member 2			
Member 3			
Member 4			
4 Individual Trustees - Consent to Act as Trustee - Signed & Dated			
Member 1			
Member 2			
Member 3			
Member 4			
5 Corp Trustee - Consent to Appointment as Director - Signed & Dated			
Member 1			
Member 2			
Member 3			
Member 4			
Corporate Trustee - Director of Trustee Declaration			
Member 1			
Member 2			
Member 3			
Member 4			
6 Corporate Trustee - Certificate of Registration			
7 Corporate Trustee - Company Constitution			
8 Binding Death Benefit Nominations			
Member 1			
Member 2			
Member 3			
Member 4			
9 Pensions - establishing docs, reversionary y/n etc			
Member 1			
Member 2			
Member 3			
Member 4			
10 Other			

Current Year Documents	Uploaded to portal	Other
1 Auditor Engagement Letter - Signed & Dated		
2 Signed & Dated Trustee Rep Letter for Current Year		
3 Signed & Dated Current Investment Strategy		
4 Minutes of Meetings / Letters / Documents		
Standard minutes of meetings / resolutions		
Pension commencement request (if applic)		
Pension acceptance (if applic)		
Pension commutation request (if applic)		
Lump sum withdrawal request (if applic)		
S 290-170 Notice of intent to claim deduction (if applic)		
Asset valuation declaration / methodology (if applic)		
Other		
5 Prior Year Documents (if first time with us)		
Prior year signed and audited financials		
Prior year audit report		
Prior year management letter		
Prior year contravention report		
6 Notice of Complying Fund (we can search this but it is a good idea for tax agent to check prior to audit submission)		
7 Financials & Tax Return		
Trial Balance		
Balance Sheet (also refer Tab C)		
Operating Statement (also refer Tab D)		
Notes to the financials		
Compilation Report (signed)		
Trustee/s Declaration (signed by <u>minimum of two</u> unless single member fund with corporate trustee)		
Investment Summary (schedule of assets held)		
Purchases / Disposals Report (schedule)		
Income Summary Report		
Full General Ledger		
Final Draft Tax Return (also refer Tab E)		
Member statements (also refer Tab F)		

2 Investments Supporting Documentation

Documents	Uploaded to portal	Other
<p>1 Bank statements for full year (All accounts - pdf) Full year statements for every account that was open during the year (in pdf form only) with evidence of SMSF ownership Interest paid evidence</p>		
<p>2 Term Deposits Statements from bank in pdf form showing maturity dates and evidence of SMSF ownership Interest paid or rollover evidence</p>		
<p>3 Listed Companies Holding statements Dividend statements Corporate action information (2 for 1 / splits etc) <i>(If not provided via financial statements) summary of holdings</i> <i>(If not provided via financial statements) summary of dividends</i> <i>(If not provided via financial statements) summary of buy/sells</i> <i>(If not provided via financial statements) summary of capital gains</i></p>		
<p>4 Listed Trusts Statements showing units held Distribution statements Corporate action information <i>(If not provided via financial statements) summary of holdings</i> <i>(If not provided via financial statements) summary of distributions</i> <i>(If not provided via financial statements) summary of buy/sells</i> <i>(If not provided via financial statements) summary of capital gains</i></p>		
<p>5 Professionally-managed unlisted investments Professionally-managed unlisted investment providers will typically supply a comprehensive set of financial documents evidencing ownership, holdings, purchases / disposals, income and tax matters. Please supply all relevant information the provider makes available.</p>		
<p>6 Non-professionally-managed unlisted investments <i>Investments in non-professionally-managed unlisted companies and trusts will often require additional communication with the trustee/s. The audit extends to the confirmation of parties involved in the investment and verification of existence and valuation of material assets (often land and buildings)</i></p>		
<p>6A Unlisted Companies Holding certificates Register of owners and holdings ASIC extracts evidencing directors and shareholders</p>		

Financial Statements (signed)		
Dividend information		
<i>(If not provided via financial statements) summary of holdings</i>		
<i>(If not provided via financial statements) summary of dividends</i>		
<i>(If not provided via financial statements) summary of buy/sells</i>		
6B Unlisted Trusts		
Holding certificates		
Register of owners and holdings		
ASIC extracts evidencing directors and shareholders where corporate trustees exist		
Financial Statements (signed)		
Distribution information		
<i>(If not provided via financial statements) summary of holdings</i>		
<i>(If not provided via financial statements) summary of distributions</i>		
<i>(If not provided via financial statements) summary of buy/sells</i>		
7 Loans other than LRBA (SMSF has lent)		
Signed and dated loan agreement		
Balance of loan and repayment schedule		
8 Real Property		
<u>Permanent docs if LRBA in place:</u>		
<i>Signed & correctly executed Bare Trust Deed (if applicable - supplied once)</i>		
<i>Trustee company constitution (if applicable - supplied once)</i>		
<i>Loan contract (supplied once or per refinance)</i>		
<i>Evidence of registration of mortgage (if member/s have provided funding - personal LRBA - supplied once)</i>		
<u>Permanent docs for all properties:</u>		
Sale contract (supplied once)		
Settlement statement (supplied once)		
<u>Current year documents for all properties:</u>		
<u>If LRBA in place:</u>		
<i>Interest expense for the period</i>		
<i>Bank statement (pdf) for full year and showing loan balance</i>		
Current signed and dated lease detailing tenant and lessor		
Property management statements showing income and expenses		
Insurance policy statements		
Body Corp Levy Notices		
Water rate notices		
Council rates notices		
Land tax notice (if applicable)		
Repair and maintenance invoices		
Depreciation schedule		
Quantity surveyor's report (if applicable)		

9 Other investments Evidence of ownership and purchase / disposal Evidence of income and expenses relating to the investment		

4 Member Benefits & Supplementary Docs

<u>Documents - (in addition to member statements)</u>	Uploaded to portal	Other
1 Roll in statements (if occurred during FY)		
2 Roll out statements (if occurred during FY)		
Letter requesting roll out		
Family Court Order in the case of relationship split		
3 <u>Contributions</u>		
<u>Deductible (Concessional contributions)</u>		
<u>Personal concessional contributions:</u>		
Notice of intent to claim or vary a deduction for personal super contributions (S290-170)		
Letter of acknowledgment of receipt of S290-170)		
Evidence of receipt of contributions by 30/06/201x		
<u>Employer concessional contributions:</u>		
Typically evidence of contributions through the bank statements is sufficient		
<u>Non Deductible (Non-concessional contributions)</u>		
Schedule of contributions for the last three years (bring forward rule cap check)		
<u>Details of type of contribution:</u>		
General		
Downsizer		
Splits		
4 <u>Pensions</u>		
<u>Account Based Pensions, Complying Pensions</u>		
<u>TRIS (ABP)</u>		
Written signed & dated requests to commence, cease, commute (if occurring during the FY):		
<u>Total and temporary disability pension</u>		
Required medical clearance letters, request letters etc		
<u>Death benefit pension</u>		
Evidence of death, letters		
5 <u>Lump sum payments</u>		
<u>Death of member</u>		
Evidence of death, letters		
<u>Total and permanent disability</u>		
Medical clearance letters, letters		
<u>Financial hardship / compassionate grounds</u>		
Evidence of eligibility, letters		
<u>On departing Australia</u>		
Evidence of permanent departure, letters of request, recipient		
<u>Financial hardship / compassionate grounds</u>		
Evidence of eligibility, letters		
<u>Other</u>		
Evidence per situation, letters		