Self-Managed Superfund Compliance Checklist

FILE REQUIREMENTS (COMPULSORY):

	Checklist items	Client Response	Attached
A	Copy of current trust deed (signed and dated). If deed is varied in future years, the new deed will need to be provided		☐
B	Copy of last financial years audit report.		☐

PERMANENT FILE REQUIREMENTS (NOT COMPULSORY):

A	Copy of 'notice to be a regulated self-managed superannuation fund'		☐
B	Copy of member applications		☐
C	Copy of trustees non disqualified notice		☐
D	Copy of other permanent file documents, including but not limited to minutes, resolutions etc.		☐

CONVERSION REQUIREMENTS (COMPULSORY):

A	First year or conversion funds please include; intended client code, details such as ABN, TFN and date of establishment, tax agent details, auditor details and member details such as name, TFN and addresses. (Refer to Fund Details Tab)		☐
B	Accounting data files; including data files for processing financials (eg BGL) and tax files to re-key tax returns for ELS purposes (eg. Handisoft).		☐
C	Prior year information including; financial statements (including member statements and a detailed schedule of funds assets/CGT register) and tax return.		☐

REQUIREMENTS (COMPULSORY):

A	**Bank Accounts:** >Bank statements for the full financial year for each bank account in operation by the Superannuation Fund at any time during the year.		☐

B	**Shares** >Copies of all holding statements >Copies of investment provider reports (e.g. stockbroker/investment manager reports) >Copies of all buy & sell contracts >Copies of all dividend statements (including dividend reinvestments) >Copies of any corporate actions details participated in including share buybacks, bonus shares, rights issues, IPO's, share purchase plans, mergers/demergers etc. >Copies of any off market transfer forms		☐
B1	**Managed Funds** >Copies of all quarterly statements for each investment held >Copies of year end statements for each investment held >Copies of annual tax statements for each investment held >Copies of all buy and sell contracts		☐
B2	**Property** >Copies of title certificates >Copies of purchase contracts >Copies of insurance policies paid relating to property held within the SMSF >Copies of all expense invoices relating to the property >Copies of all income receipts (rental statements) relating to the property >Copies of property managers yearly summaries (Real Estate Agents yearly summaries)		☐
B3	**Other Assets** >Current market valuations for 30 June 2016 (or prior FY) >Copies of all buy and sell contracts >Details of all income and expenses		☐
C	**Contributions** >Records of all concessional contributions (including employer & personal contributions) >Records of all non-concessional contributions >Records of government co-contributions		☐
C1	**Rollovers** >Copies of any rollover notices and ETP statements, including copies of cheques deposited to the SMSF		☐
C2	**Benefits Paid** >Pension information including; commencement date of each member pension accounts such as details for commenced/commuted, type of pension and pension payments. >Copies of any lump sum benefits paid to members		☐
C3	**Life Insurance** >Copies of Annual Life Insurance statements for each		☐

	member.		
D	**Expenses** >Copies of any expenses relating to the SMSF for the year.		☐
E	**Tax** >Copies of ATO income tax account, integrated client account, PAYG summary report and BAS statements.		☐