



SMSF Audit Upload Checklist



SMSF Name			Audit Year
SMSF Secretarial File	Provided	N/A	Accountant / Trustee Comments
Full copy of Trust Deed and/or any amendments			
Membership Application Forms			
Trustee Consent to Act Forms			
ATO Trustee Declarations (Trustees appointed after 1 July 2007)			
Copy of current year signed minutes			
Copy of Investment Strategy			
Copy of Death Benefit Nomination Forms (if any)			
Corporate Trustee (ASIC Extract)			
Previous Year Financial Statements <i>(if we have not audited fund previously)</i>			
Previous Year Tax Return and signed minutes <i>(if we have not audited fund previously)</i>			
Previous Year Auditor Report <i>(if we have not audited fund previously)</i>			
Previous Year Auditor's Management Letter <i>(if we have not audited fund previously)</i>			

Member Accounts & Statements	Provided	N/A	Accountant / Trustee Comments
Rollover Forms (in/out) made during year			
Insurances paid - copy of policy and premiums paid			
Employer Contributions: copy of member's PAYG W Summary or ATO Prefill			
Concessional Contributions: copy of ATO intent to claim deduction			
In specie contributions: supporting evidence of asset transfer			
Member > 65 years age with Non SG contributions - work test declaration			
Lump Sum withdrawals: minutes of trustee and member requests			
Members Report - detailing preservation/tax components			
Excess Contributions/Division 293 paid - copy of election and ATO notice			
Allocation of earnings workpapers between the members			
COVID-19 early release of super - copy of ATO release form & minute			
Splitting documentation, minutes and member instruction			
SMSF in Pension Phase			
Pension Documentation & Minutes			
Actuarial Certificate			



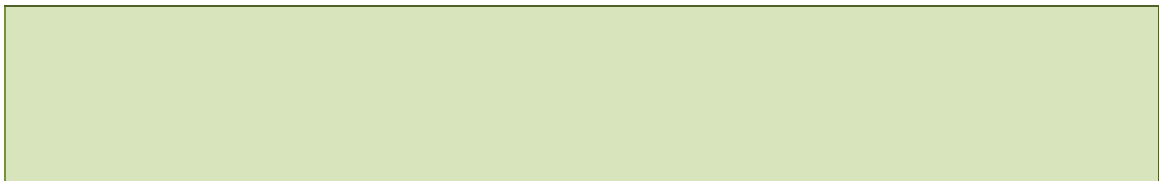
Financial Statements	Provided	N/A	Accountant / Trustee Comments
Copy of Trial Balance			
Copy of General Ledger listing all transactions			
Copy of Income Tax Reconciliation			
Copy of Bank Statements and reconciliations (full year) - all accounts			
ATO Portal reports (ITA and RBA)			
Listed securities: copies of CHESS Statements and/or Portfolio Reports			
Capital Gains Tax Workpapers/Calculations			
Copy of expense invoices paid during year			
Market Value Work papers: all assets			
SMSF Liabilities: source documentation			
Managed Funds: Year End Holding and Tax Statements			
Dividend Income: workpaper showing franking credits claimed			
Current Year Tax Return, Financial Statements and Member Statements			
Derivative Investments: document(s) confirming SMSF investment strategy			
Derivative Investments: source documentation showing ownership			
In-house assets: source documentation that details nature of holding			
Instalment Share Warrants (Non Real Property): Provide Investment Details			
Details of your - Total superannuation balance			

Collectables	Provided	N/A	Accountant / Trustee Comments
Confirmation of where collectables are stored			
Documents confirming Valuation of collectable items			
Copy of Insurance policy and premiums paid collectable items held			
Current year collectables acquired: copy of purchase agreement			



SMSF Real Property Upload Checklist

Real Property Held Directly or Indirectly (i.e. closely held unit trust)	Provided	N/A	Accountant / Trustee Comments
Current Certificate of Title			
Copy of the SMSF's Declaration of Trust/Acknowledgment of Trust			
Copy of Settlement Statement/Offer and Acceptance (if purchased/sold during year)			
Market valuation report for the property and signed market valuation minute			
Copy of current year building insurance policy			
Copy of rental statements and rental agreement			
Residential properties – confirmation no use by members or their relatives			
Non Recourse Borrowing Arrangements			
Copy of the written loan agreement			
Copy of Bare (Custody) Trust Deed			
Copy of loan statements for the full year			
Interest in Unlisted Company/Trust (closely held or not)			
Copy of financial statements/tax return and holding certificates/unit register			
Current Year Dividend and/or Trust Distribution Statements			
Confirmation of the market value of the shares/units held by SMSF			



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