KENNEDY BARNDEN
CHARTERED ACCOUNTANTS

2018 Superannuation Fund Tax Return Checklist

Name of SMSF: ____

Address: ____

Preferred Contact No: __________________________ Email: ______________________

Investment strategy (most recent) and minutes	☐
For first year audits	
Prior year financial statements, audit report (signed) and tax return	☐
Copy of trust deed	☐
If trustees have changed	
If new members/trustees were appointed during the year, copies of application forms and consents to act as trustee	☐
ATO trustee declarations (NAT 71089) dated within 21 days of appointment	☐
Bank account statements and term deposits	
Complete financial year bank statements and term deposit certificates for the year	☐
Bank .csv file	☐
Bank confirmations requested by the auditor	☐
If the fund holds commercial or residential property	
Rental/lease agreement	☐
Most recent valuation of the property	☐
Property-related expenses/invoices	☐
Certificate of Insurance	☐
External property management statements	☐
Settlement statement and contract (for purchase or sale)	☐
If the fund holds listed shares or managed funds	
Dividend or distribution statements	☐
CHESS or holding statements	☐
Contract notes (buy and sell)	☐
Annual tax summary (for managed trusts)	☐
Trust transaction and year-end statements	☐
Broker transaction statements and portfolio statements	☐
Documentation to confirm shares or units held at year end and any movements (share/unit certificates)	☐
If fund uses a portfolio/wrap service, a copy of the type 2 report (audit report) attached to the provider documentation	☐
If the fund holds shares or units in private companies or trusts	
Dividend or distribution statements	☐
Financial statements of the private entity (if available)	☐
Income tax return of the private entity (if available)	☐
Details of underlying assets (e.g. address of property, to enable a search to be conducted)	☐
If the fund holds mortgage loans, debentures or interest securities	
Income/interest statements	☐
Documentation to support loan balance (e.g. mortgage/loan agreement/annual statements)	☐
Documentation to support movement in loan balances, debentures or interest securities	☐

If the fund holds other assets (e.g. collectables or exotic assets)	
Documentation to support income earned	☐
Documentation to support asset ownership	☐
Documentation to support asset valuation	☐
Copies of insurance policies covering assets held	☐
Copies of lease / storage agreements and trustee minutes agreeing to the lease or regarding the decision on how and where to store the asset	☐
Contributions and rollovers	
Employer statements as to contributions made (or, if a related employer, copies of employer financial reports/trial balance)	☐
Details of member contributions	☐
Deduction for personal superannuation contribution forms (NAT 71121)	☐
Documentation to support in specie contributions (e.g. copies of off-market share transfers and valuation documentation)	☐
Rollover statements, for funds rolled into the fund	☐
Details of any fund expenses or fund tax that may have been paid for personally by you or another member	☐
Expenses	
Invoices for accounting and audit fees	☐
Invoices from financial advisors	☐
Insurance premium notices, copies of insurance policies & confirmation of policy owner	☐
Excess contributions assessments or surcharge notice (from the ATO)	☐
Invoices for legal fees	☐
Invoices to support any other expenses	☐
Benefit payments/pensions	
Minutes or documentation to support pension payments	☐
Calculations of minimum pension payments	☐
Documentation to support the commencement or commutation of pension accounts	☐
Details of asset segregation (if a segregated fund)	☐
Limited Recourse Borrowing Arrangements (LRBA's)	
Details of the Trustee (copy of ASIC statement for Corporate Trustee)	☐
Copy of Bare Trust Deed (Stamped)	☐
Copy of loan statements for the full financial year	☐
Copy of the loan contract	☐