



Request for self-managed superannuation fund specific advice

When to use this form

Complete this form if you want specific advice about how the super law applies to a particular transaction or arrangement for a self-managed superannuation fund (SMSF).

Don't use this form if you cannot provide specific details about the transaction or arrangement. Instead you can write to us and request general written guidance.

! We will only provide SMSF specific advice if sufficient details have been provided. We may decline to provide specific advice. The decision to decline does not have formal review rights.

We can provide specific advice about the following topics:

- investment rules including
 - an investment by an SMSF in a company or trust
 - acquisition of assets from related parties
 - borrowing and charges
 - in-house assets
 - business real property
- in specie contributions/payments
- payment of benefits under a condition of release.

We cannot provide financial advice. We will not provide specific advice if the request relates to:

- the complying status of your SMSF
- trustee covenants
- the residency status of your SMSF – however, you can apply for a private ruling as this is a tax issue.

Section A: Contact details

1 Registered tax agent details (if applicable)

Tax agent number

Phone number

Fax number

2 Who is the contact person for this request?

The contact person can be a tax agent, the trustee, or a legal personal representative.

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

3 Contact phone number (if different from above)

4 Address for SMSF specific advice and related correspondence

Suburb/town

State/territory

Postcode

Section B: Fund details

! SMSF specific advice will only apply to the SMSF named in relation to the particular transaction or arrangement. SMSF specific advice **will not** be provided if the SMSF details are not supplied or the SMSF has not been established.

5 SMSF details

Date of request ^{Day} / ^{Month} / ^{Year}

Fund name

Tax file number (TFN)

OR

Australian business number (ABN)

! You do not have to provide your ABN or TFN, but it will help us process your form quickly.

Trustee details (including directors of a corporate trustee)

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Trustee details (including directors of a corporate trustee)

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Corporate trustee details (if applicable)

Company details

! If this request relates to more than two trustees or more than one SMSF, provide the details for each additional trustee or SMSF in an attached document.

Section C: Questions and facts

6 Questions to be considered in the SMSF specific advice

! We can only give SMSF specific advice if you provide the full details of a specific transaction or arrangement.

List the questions and issues you want the SMSF specific advice to address. Your questions should refer to a particular provision of the superannuation legislation.

7 Facts describing the transaction or arrangement

Give a full description of the transaction or arrangement including:

- all facts
- assumptions
- transaction/arrangement dates
- the names of other parties actively involved and their relationship with the SMSF.

Attach copies of any relevant supporting documents to this form.

8 Your arguments and references (optional)

You may provide research and analysis, including references to any relevant:

- legislation
- public rulings
- case law.

Completing this section may reduce our need to ask you for more information.

Section D: Audits

 This question refers to the SMSF that the advice will apply to.

9 Is there, or has there been, an ATO audit on the issues raised in this advice request, or have you been notified of a proposed audit?

No Yes Provide our reference number/s and the name/s of the tax officer/s conducting the audit.

Our reference number/s

Name of tax officer/s

Section E: Declaration

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs) and Australian business numbers (ABNs). For further information about privacy law notices go to ato.gov.au/privacy

If you are an agent, by signing this form you are declaring that:

- *this document and any attached documents have been prepared according to information supplied by the trustee (or trustees) identified in section B of this form*
- *you have received a declaration from each trustee stating that the information provided to you to prepare this form is true and correct*
- *you are authorised by each trustee to give this form to us.*

 An agent includes a tax agent, tax professional or legal personal representative who is authorised to give this form to us.

If you are a trustee or a director of the corporate trustee, by signing this form you are declaring that the information contained in this form, and any attached documents, is true and correct.

Name

Relationship to SMSF

Signature

Date

Day Month Year
 / /

How to lodge this form

Send your completed form to us by:

- secure mail in Online services for business ato.gov.au/osb
- secure mail in Online services for agents ato.gov.au/osfa
- faxing it to **1300 669 846**
- mailing it to

Australian Taxation Office
PO Box 3100
PENRITH NSW 2740