



## Practice mail

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**Receipt number** 1051858640806

**Message** Please note that the mail message topic and subject that you used is specifically for the use of agents who are experiencing longer term difficulties meeting their lodgment program dates for their whole client base. Please follow the information previously provided to resolve the issue.

**Client name** THE TRUSTEE FOR COOK FAMILY SUPER FUND

## Message history

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**Received date**

28/06/2021

**Receipt number**

5010077624867

**Message**

Thankyou for your email.THE FUND WASNT SET UP THAT FINANCIAL YEARthere shouldnt be a tax return until 2021 - MARCH 2021there is a mistake in your systemThe abn didnt start until THE FOLLOWING FINANCIAL YEARDID NOT EXIST 2020

**Received date**

28/06/2021

**Receipt number**

1051858342861

**Message**

Hello Heather, As previously advised, Self Managed Super Funds have very specific regulations regarding RNNs. The following information can be found on ATO website page QC 23331. If a SMSF does not have assets set aside for the benefit of members in the first year it was registered, you can ask us to either: o cancel the funds registration o flag the SMSFs record as return not necessary (RNN) if the SMSF confirms in writing: that although registered, it had no assets and did not receive contributions or rollovers in the first financial year that it has documentary evidence of the date the SMSF first held assets and commenced operating (for example the SMSFs first bank statement) that it will be lodging future returns. Tax agents: Use the secure mail option, select superannuation as the topic, and choose from the following mail subjects: o SMSF cancellation of registration where a fund has not legally established o SMSF new registrant – Return Not Necessary request. For RNN requests your submission must include: o the SMSFs name, TFN or ABN o confirmation that it meets all eligibility conditions o documentary evidence of the date assets were first placed into the fund. An RNN is generally only allowed for a newly-registered SMSF in its first year of registration.

**Received date**

28/06/2021

**Receipt number**

5010077610545

**Message**

Hello I appreciate receiving your message. but there appears to be an error in the systemMy lodgment list includes a tax return which cannot be legally prepared.The super fund was not in existance in the 2020 yearCook Family Super Fund. ABN established March 2021 No tax return required in 2020 ABN33 766 275 871 TFN 593 798 803

**Received date**

28/06/2021

**Receipt number**

1051858024559

**Message**

Please refer to the attached document.

**Attachments**

6058015 SMSF.docx

**Received date**

26/06/2021

**Receipt number**

5010077594066

**Message**

I have a client, Cook Family super fund which was established March 2021. There is a 2020 income tax return lodgement coming up on the portal for 2020, This is incorrect. Can it please be removed as the fund was not established until 2021 financial year. I don't want to lodge a nil return when it's not technically due