

Section F: Financial position

Section 130

18 While performing your duties, did you form the opinion that the SMSF's financial position is or may become unsatisfactory?

No ☐

Yes ☒ On what information did you base your opinion?

The Fund appears to have inadequate liquidity to meet the financial obligations of the Fund

Section G: Other regulatory information

Section 130A

! If you complete this part of the form you are consenting under paragraph 14ZZW(2)(e) of the Taxation Administration Act 1953 for the purposes of the Whistleblower legislation, to the Commissioner disclosing your identity (if required) when using this information in administering any taxation laws. If you would like to keep your identity confidential, you can make a voluntary whistleblower disclosure at ato.gov.au

19 Do you want to provide any additional information about the fund or trustee/s that will help us perform our functions under the SISA or regulations?

No ☐

Yes ☐ Provide details

Section H: Auditor/actuary declaration

Privacy statement

Taxation law authorises the ATO to collect information including personal information and to disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

Penalties

Penalties may be imposed for giving false or misleading information.

I declare that this report has been prepared in accordance with information supplied by the trustee/s and I advise that the trustee/s has been notified of the matters reported in sections E and F of this report.


! The ATO does not consider the disclosure of information in Sections E and F of the form to constitute a qualifying disclosure for the purposes of the whistleblower provisions under Part IVD of the Taxation Administration Act 1953.

Professional association code

Membership number

SMSF auditor number

Auditor/actuary signature



Date

Day Month Year
 / /

Lodging your report

Keep a copy of your completed report for your records and return the original to:

Australian Taxation Office
PO Box 3333
PENRITH NSW 2740