**Audit Information Required:**

Financial statements and tax return for the Pre ‘99 UT ▭

Unit register or Unit certificates clearly showing the dates when units were acquired ▭

Details of which (if any) transitional option was chosen ▭

**If the transitional rules under Section 71E SIS Act (Additional Investments to Repay Loans) were chosen:**

A copy of the election (please note this needed to be enacted and signed by 23 Dec 2000) ▭

Evidence of the loan balance owing by the pre 99 UT as at 11 Aug 1999 ▭

Confirmation that the transitional rules under Section 71A and 71D were not chosen ▭

**If the transitional rules under Section 71D SIS Act (Reinvesting distributions) were chosen:**

Documentation supporting this choice eg minutes ▭

Evidence of the amount of distributions ‘received’ between 12 Aug 1999 – 30 June 2009

(eg copies of the financial statements showing the amount distributed to the SMSF

during this period) ▭

Confirmation that the transitional rules under Section 71E were not chosen ▭

**If the transitional rules under Section 71A SIS Act (Partly paid units) were chosen:**

A copy of the unit register or unit certificates showing units were acquired

(altho partly paid) pre 11 Aug 1999 ▭

Evidence that the unpaid balance was paid before 30 June 2009 ▭