

LEVELS ↓	TOPICS →	SUPER & SMSFS	CONTRIBUTIONS	INVESTMENTS	BENEFITS	FUND & OTHER TAXES	DEATH & INSURANCE	IN PRACTICE	
↑ Expert			Deferred allocation strategies		Withdrawal and recontribution strategies			Death of an SMSF Member, Trustee or Director	
	Super Specialist (ADVANCED)	Super and incapacity	Total super balance in depth	SMSFs lending monies	Retirement condition of release	ECPI in unusual circumstances		Segregation in practice	
			Catch up concessional contributions	SMSFs leasing commercial property	Pension commutations	Non-arm's length income	ROAD MAP		
			Bring forward rules for non-concessional contributions	LRBAs in depth	Indexation of the transfer balance cap				
		Super Specialist CONTRIBUTIONS	Downsizer contributions	Collectables	TRIS to retirement phase pension – issues to consider	Super Specialist BENEFITS			
			Spouse contribution splitting		Less common conditions of release				
			Contribution mistakes		Market linked pensions				
			Dealing with excess contributions						
	Super Extension (INTERMEDIATE)	SMSF definition	Contributions – what, how and when?	SMSF investments – overarching rules	When can super benefits be accessed?	ECPI unpacked	Reversionary beneficiaries – Why would you have one?	Common SMSF outgoings	
			Contribution eligibility rules	Investment strategies	Super income streams	Meeting the residency rules	Super and Insurance – Do they belong together?	Why have an SMSF?	
		Contribution caps & total super balance basics	In-house assets	Super lump sums	GST and Super	Who can receive a death benefit and how?	ROAD MAP	Practical tips and traps when starting pensions	
Super Extension CONTRIBUTIONS		Claiming tax deductions for contributions (employer)	What is a related party?	Transfer balance cap	Division 293 tax	ROAD MAP	Who decides who receives the death benefit?	ROAD MAP	SMSF record keeping
		Claiming tax deductions for contributions (personal)	What assets can be acquired from a related party?	Member benefit tax rules	Division 296 tax	ROAD MAP	Death benefit taxation	ROAD MAP	Transfer balance account reporting
		Tax concessions for low income earners	Business real property	Super and Government benefits	Fund tax in detail	ROAD MAP		What happens when an SMSF breaches the super law	
		Payday super for SMSF Professionals	SMSF borrowing	Super Extension BENEFITS				Rollovers and SuperStream	ROAD MAP
			Super Extension INVESTMENTS					Death in practice	ROAD MAP
								Failing pension standards	ROAD MAP
Super Foundations (BEGINNER)		Super – an overview	Contributions to super – an overview	SMSF investments – an overview	Getting money out of super – an overview	How super funds are taxed – an overview		Running an SMSF – an overview	
	SMSFs – an overview								