

LEVELS ↓	TOPICS →	SUPER & SMSFS	CONTRIBUTIONS	INVESTMENTS	BENEFITS	FUND & OTHER TAXES	DEATH & INSURANCE	IN PRACTICE
↑ Expert Advanced			Deferred allocation strategies		Withdrawal and retribution strategies			Death of an SMSF Member, Trustee or Director
	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		
		Bring forward rules for non-concessional contributions	LRBAs in depth		Indexation of the transfer balance cap			
		Downsizer contributions	Collectables		TRIS to retirement phase pension – issues to consider			
		Spouse contribution splitting			Less common conditions of release			
		Contribution mistakes			Market linked pensions			
		Dealing with excess contributions						
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?	Practical tips and traps when starting pensions
		Claiming tax deductions for contributions (employer)	What is a related party?		Transfer balance cap	Division 293 tax	Who decides who receives the death benefit?	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	Death benefit taxation	Transfer balance account reporting
		Tax concessions for low income earners	Business real property		Super and Government benefits	Fund tax in detail		What happens when an SMSF breaches the super law
		Payday super for SMSF Professionals	SMSF borrowing					Rollovers and SuperStream
								Death in practice
								Failing pension standards
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							