



Trustee declaration

Form for trustee or director of a corporate trustee of an SMSF to declare you understand your obligations (NAT 71089).

Last updated 4 November 2025


Using the Trustee declaration form

The *Trustee declaration* (NAT 71089) is signed by trustees and directors of a corporate trustee of a self-managed super fund (SMSF) to declare they understand their obligations and responsibilities.

Read the *Trustee declaration* carefully. If you don't understand any of the responsibilities, then you should find out about them before signing the declaration.

Note: You must keep your completed declaration while you remain a trustee of the fund or for 10 years (whichever is longer). Don't send your completed declaration to us unless we ask for it.

How to obtain this form

Download this form in portable document format (PDF) at [Trustee declaration \(NAT 71089, PDF 358KB\)](#) .

Who should complete this declaration

You must complete this declaration if you become a trustee or the director of a corporate trustee of a new SMSF or existing SMSF.

This declaration must be signed within 21 days of becoming a trustee or director.

A separate declaration is required to be completed and signed by each and every trustee or director.

You must also complete this declaration if you:

- have undertaken an ATO-approved course of education to comply with an education direction
- are a legal personal representative who has been appointed as a trustee or director on behalf of a
 - member who is under a legal disability (usually a member under 18 years old)
 - member for whom you hold an enduring power of attorney
 - deceased member.

If you do not have a signed trustee declaration, you must sign one as soon as possible.

Keep the signed declaration with your fund records so that you meet the retention requirements.

You should also provide a copy of the signed declaration to your fund's auditor so they can put it on their audit file.

To find out more, speak to a professional adviser or phone us on **13 10 20**.

QC 63436

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into

account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).