

Deduction for personal super contributions

How to complete your *Notice of intent to claim or vary a deduction for personal super contributions*

! This form should only be used for personal contributions made after 1 July 2007.

WHO SHOULD COMPLETE THIS NOTICE?

You should complete this notice if you:

- intend to claim a tax deduction for your personal contributions, or
- want to vary a previous notice of intent you gave your super fund.

Your super fund may request the information in this notice:

- when you make your contribution
- at the end of the financial year, or
- as part of another form.

When you decide whether to claim a deduction for super contributions, you should consider the effect on your super co-contribution eligibility.

➤ For more information about super co-contributions and tax deductions, refer to *Super co-contribution* (NAT 10596).

WHEN SHOULD I COMPLETE THIS NOTICE?

You must lodge a notice of intent to claim a deduction with your super fund before whichever of the following occurs first:

- the day you lodge your income tax return for the year the contributions were made, or
- the end of the income year after the income year in which you made the contributions.

This does not apply, if you are varying a notice as a result of us not allowing a deduction and you are reducing the amount of a previous notice by the amount that is disallowed.

➤ For more information about deductions for personal super contributions, refer to *Claiming deductions for personal super contributions* (NAT 71975).

! In this publication when we refer to a super fund, we mean:

- a super fund
- a retirement savings account, or
- an approved deposit fund.

HOW DO I COMPLETE THIS NOTICE?

Section A: Your details

Provide your personal details so your super fund can identify you, including your:

- 1 tax file number (TFN)
- 2 name
- 3 date of birth
- 4 postal address, and
- 5 daytime phone number (including the area code).

! You don't have to provide your TFN to your super fund. However, if your fund does not have your TFN, they may not be able to accept your contributions. Providing your TFN will also assist your fund in correctly identifying you.

Section B: Super fund's details

Provide your super fund's details including their:

- 6 fund name
- 7 fund Australian business number (ABN), and
- 8 member account number that has received your personal contributions.

! You can find your super fund's ABN in your product disclosure statement or member statement. You can also search for their details on the *Super Fund Lookup*. This is available at www.abn.business.gov.au



Section C: Contribution details

9 Personal contributions details

Provide the financial year you made, or intend to make, the personal contribution to your super fund.

Provide the amount of the personal contribution that you made, or intend to make, that are covered by this notice. If you have made, or intend to make, more than one contribution in the year, this amount does not have to cover every contribution. But you should not include any amounts covered by a previous notice for the year unless you are varying the amount to be deducted.

If you are making a variation to an earlier notice to reduce the amount you intend to deduct, place an 'x' in the applicable box to indicate that you are making a variation.

Show the amount of the contributions you want to claim as a tax deduction. If you are varying the amount covered by a previous notice, the amount cannot be greater than the amount recorded on the original notice.

Section D: Declaration

Read the declaration that applies to you. If it is correct, print your full name, sign and date the declaration.

Choose one of the following:

- 1 If you have not previously notified your super fund that you are intending to claim a tax deduction for the personal contributions you have detailed in this notice, you need to complete the **Intention to claim a tax deduction declaration**, or
- 2 If you wish to vary a previous notice of intent, you need to complete the **Variation of previous deduction notice declaration**. You can apply for a variation if
 - you have not yet lodged your income tax return and it is on or before 30 June in the financial year following the year you made the contribution, or
 - we have disallowed your claim for a deduction and you are applying to reduce the amount claimed as a deduction by the amount that we have disallowed.

! You can only vary a previous notice of intent to **reduce** the amount you are claiming as a personal deduction.

HOW DO I CLAIM OR VARY MY DEDUCTION?

➤ Send this completed notice to your super fund.

Your super fund will send you an acknowledgment. Once your notice of intent to claim a deduction has been acknowledged, you cannot revoke or withdraw it, but you can apply to reduce it.

You must have received acknowledgment from your super fund before you lodge your income tax return. Once you have lodged your tax return you cannot apply to vary the amount you are claiming as a personal deduction, except if we have disallowed your claim for the deduction.

➤ MORE INFORMATION

For more information about personal super contributions, refer to *Claiming deductions for personal super contributions* (NAT 71975).

To obtain a copy of our publications or for more information:

- visit our website at **www.ato.gov.au**
- phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday, or
- write to us at
**PO Box 3100
PENRITH NSW 2740**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

Complete and sign one of the following statements that applies to you

! Use this declaration if you have **not** previously lodged a notice with your super fund for these contributions.

- the day that I lodged my income tax return for the year stated in section C, and
- the end of the income year after the year stated in section C.

- *I intend to claim the personal contributions stated in section C as a tax deduction.*
- *I am a member of the super fund stated in section C*
- *my super fund stated in section B still holds these contributions*
- *this super fund has not begun to pay a superannuation income stream based in whole or part on these contributions,*
- *I have not included these contributions in an earlier notice*

Name (Print in BLOCK LETTERS)

[illegible]

--

Day

Month

Year

□ □ / □ □ / □ □ □ □

VARIATION OF PREVIOUS DEDUCTION NOTICE

! Use this declaration if you have already lodged a notice with your fund for these contributions and you wish to reduce the amount stated in that notice.

I confirm that either:

- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year the contribution was made, or*
- *the Tax Office has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous notice by the amount that has been disallowed.*

Name (Print in BLOCK LETTERS)

[illegible]

Day

Month

Year

□ □ / □ □ / □ □ □ □

➤ Send your completed notice to your super fund.

❗ Do not send it to us. The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.