

# Taxation notification

Section 82AAT (1A) of the Income Tax Assessment Act 1936  
(for contributions made prior to 1 July 2007)

Sunsuper Pty Ltd ABN 88 010 720 840 AFSL No. 228975 Trustee of the Sunsuper Superannuation Fund ABN 98 503 137 921

Call 13 11 84  
Web sunsuper.com.au  
Mail GPO Box 2924 Brisbane Qld 4001

Important: Please provide us with as much information as possible. Use **BLOCK** letters and dark ink when completing this form and ensure it's signed and dated.

## Member details

Member number	<input type="text"/>	Office use only	<input type="text"/>
Title	<input type="text"/>	First name	<input type="text"/>
Middle name/s	<input type="text"/>	Last name	<input type="text"/>
Date of birth (dd/mm/yyyy)	<input type="text"/>	Gender	<input type="text"/>
Street address / PO Box	<input type="text"/>		
Suburb / Town	<input type="text"/>	State	<input type="text"/>
		Postcode	<input type="text"/>
Email address	<input type="text"/>		
Home phone number	<input type="text"/>	Daytime phone number	<input type="text"/>

## Amount of claim (please refer to the information overpage before completing this section)

If you're self-employed and wish to claim a tax deduction for personal contributions made to Sunsuper for financial years prior to 1 July 2007, please specify the following:

What financial year are you claiming for?  
(If you're claiming for more than one financial year you'll need a separate form for each year.)

I contributed a total of \$  to Sunsuper during the above financial year.

I wish to only claim \$  of contributions made to Sunsuper for the above financial year.

Note: this amount must be less than or equal to the Maximum Deductible Contribution allowed for the year which you're claiming the deduction.

OR

I wish to claim all of my voluntary contributions paid to Sunsuper for the above financial year (up to the Maximum Deductible Contribution allowed).

If you've made a previous claim for a tax deduction on personal contributions made to Sunsuper during the above financial year, please specify the amount you nominated as a tax deduction:


Amount \$

## Declaration

- I declare that I'm an eligible person (as defined on the reverse of this form).
- I acknowledge that any amount not claimed is not tax deductible.
- I declare that I've not included deductions that I intend to claim for contributions made to other superannuation funds.
- I acknowledge that this Taxation Notification may not be revoked or withdrawn.
- I acknowledge that I cannot give a Taxation Notification, to the Trustee of Sunsuper, after I've ceased to be a member of the Fund.
- I understand that contributions tax will apply to the amount I claim and that a lump sum benefit and/or surcharge tax may also apply.
- By signing this form, I consent to the collection and disclosure of information about me for the purpose of claiming an appropriate tax deduction under tax legislation.

Member to sign here

Date (dd/mm/yyyy)

**Please turn over for more information** 

## Important information

### Are you entitled to claim a deduction for your superannuation contributions?

You can claim a tax deduction only if you can answer "yes" to one of the following:

1. You were wholly self-employed during the financial year you're claiming for.
2. If you were not wholly self-employed, none of the people you worked for were required to provide you with superannuation support by either providing superannuation benefits or by choosing to pay a Superannuation Guarantee Charge (unsupported person).
3. One or more of the people you worked for provided you with superannuation support but your income (both assessable and exempt) from those people was less than 10% of your total assessable income.

### What is your Maximum Deductible Contribution?

You can claim 100% of the first \$5,000 of contributions; plus 75% of any contribution above that amount up to a maximum limit, which is related to your age and the year you are claiming for (Refer table below).

Tax Year	Aged under 35	Aged 35 - 49	Aged 50 or over
2004/2005	\$13,934	\$38,702	\$95,980
2005/2006	\$14,603	\$40,560	\$100,587
2006/2007	\$15,260	\$42,385	\$105,113

For example:

If in the 2006/2007 tax year you were aged under 35 and contributed \$6,000 to Sunsuper, you can claim \$5,000 + 75% of \$1,000. Therefore, your Maximum Deductible Contribution would be \$5,750 to which 15% contributions tax will be applied.

### Subsection 82AAT (1A) Notice Definitions

#### Eligible Person:

A person who is eligible to claim a tax deduction for personal superannuation contributions (i.e. a person who is self-employed, substantially self-employed or an unsupported employee).

#### 'Self-employed' or 'Substantially Self-Employed' Person:

A person whose assessable and exempt income (exempt income isn't subject to income tax) from PAID ELIGIBLE EMPLOYMENT is less than 10% of their total assessable income in the year of income.

#### Unsupported:

A person who isn't eligible to receive any form of employer superannuation support in the year of income.

#### Assessable Income:

Your gross income before any deductions (including tax) are made. It doesn't include exempt income (examples of assessable income are salary and wages, dividends, interest, reportable fringe benefits and gross rent).

#### Paid Eligible Employment:

Employment for a person who is treated as an employee for the purposes of the *Superannuation Guarantee (Administration) Act 1992*, or a person engaged in paid work of a private or domestic nature. This includes anyone who's entitled to receive salary and wages, directors fees etc.

#### Effect of contributions splitting on claiming a tax deduction under section 82AAT(1A) of the *Income Tax Assessment Act 1993*:

If you're intending to claim a tax deduction under section 82AAT(1A) of the *Income Tax Assessment Act 1993* and also wish to split your contributions, the 82AAT notice must be given to the fund before contributions are split.

In addition, once contributions have been split:

- no revocation or amendment of 82AAT Notices is allowed.
- no tax deduction is allowed if an 82AAT Notice is lodged after contributions have been split.

#### Please Note:

The federal government co-contribution is not payable on any voluntary contributions claimed under this section.

**Please return this form to Sunsuper, GPO Box 2924 Brisbane QLD 4001.**

We are committed to respecting the privacy of personal information you give us. Our formal Privacy Policy sets out how we do this. If you would like a copy of Sunsuper's Privacy Policy, please let us know. We have also published our Privacy Policy on our website [sunsuper.com.au](http://sunsuper.com.au).