



# Application – excess contributions determination

Use this application if you believe that your super contributions exceeded a cap due to special circumstances and you want to apply to the Commissioner for a determination that some or all of your contributions be either disregarded or reallocated to another year.

! Before completing this application, refer to what we consider a special circumstance by visiting [Getting advice](#) or correcting a mistake if you think we got it wrong on [ato.gov.au](http://ato.gov.au)

## When completing this application

- Print clearly in BLOCK LETTERS using a black or blue pen
- Place **X** in all applicable boxes.

The application can also be completed electronically (it can be saved to your computer). When you have completed the application you must print it.

## Section A: Your details

1 **Tax file number (TFN)**

! You don't have to provide your TFN to us. However, if you do, it will help us identify you correctly and process your application quickly.

### 2 Full name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

### 3 Address

Street address

Suburb/town

State/territory

Postcode

### 4 Email address

### 5 Date of birth

Day   / Month   / Year

6 **Gender** Male  Female  Indeterminate

7 **Daytime phone number** (including area code)

## Section B: Representative details

8 **Tax agent number** (if applicable)

9 **Name of organisation** (if applicable)

10 **Contact name**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

11 **Contact phone number** (including area code)

12 **Contact address**


Street address

Suburb/town

State/territory

Postcode

13 **Email address**

 The determination will be sent to the address listed above if you provide representative details. Otherwise, it will be sent to the address listed in section A.

## Section C: Grounds for seeking the determination

14 **Year of assessment/determination** Year ending 30 June

15 **Is your application lodged on time?**

If you have received an:

- excess contributions tax (ECT) assessment
- excess concessional contributions determination or
- excess non-concessional contributions determination.

You must apply within 60 days of receiving it.

Yes  Go to question 16.

No  For us to consider the application as if it was lodged on time, explain the circumstances and the reasons why you did not lodge the application within the time limit.

**16 Attach a signed statement outlining your special circumstances and explaining how they affected the contributions made by you or on your behalf.**

Include details and evidence of all contributions made in the relevant year (and previous two financial years if required in section D), including the date of each contribution, how it was made, and who made the contribution. A checklist of the information and evidence that we will need is set out at Section D.

If you do not attach this statement and supporting evidence, it is unlikely that we will be able to assess your application.

---

## Section D: Checklist

**Before signing and submitting your application, check that you have provided the following information:**

- A signed statement that outlines your special circumstances and explains how they affected the contributions made by you or on your behalf.

Your explanation should be detailed and set out the circumstances of any relevant contributions, such as:

- what you thought would happen with the contributions
- what actually happened with the contributions and why
- why you didn't anticipate that the contributions would cause you to exceed a contributions cap
- whether you would like us to disregard contributions or reallocate contributions to another financial year.

- Details and evidence of all contributions made in the relevant year, including the date of each contribution, how it was made and who made the contribution.

**If you have a self-managed super fund:**

- Bank statements from your self-managed super fund that confirms the contributions being paid for the period your application relates to.

**In cases involving employer contributions (both super guarantee and salary sacrifice):**

- A statement from your super fund, or employer, of all employer contributions made in the relevant financial year your application relates to, as well as the two previous financial years.

The statement should clearly set out:

- the compulsory super guarantee and voluntary (generally salary sacrifice) amounts and the financial years the contributions relate to
- the date your super fund received the contribution.

- If your special circumstances relate to the timing of contributions made by your employer, we also need you to provide details of:

- the date your employer sent the contribution/s to the fund
- how the contributions were made, for example, by cash, cheque, clearing house, internet transfer or transfer of an asset.

- If your special circumstances are linked to the timing of contributions your employer made that are covered by an agreement, provide copies of all documents that outline your agreement.

For example:

- your employment contract
- any salary sacrifice agreements covering the relevant period
- the terms of any industrial award or agreement
- any emails or correspondence between you and your employer outlining your agreement or changes to your agreement.

**In cases involving medical conditions:**

- A letter from a qualified medical practitioner that clearly explains your condition, and how it affected your ability to make the relevant contributions. Include details of when the condition or symptoms started and the timing of any relevant treatments or medication you received during the relevant period.

**In cases involving triggering of the bring-forward provision:**

- A schedule of all contributions made during the three year bring forward period.

---

## Section E: Declaration

Complete and sign the following declaration that applies to you.

---

*I declare that the information contained in this application and any attached document is true and correct.  
I am aware that penalties can apply and I may be prosecuted if I make a false or misleading statement.*

Name

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**OR**

*I, the representative, declare that:*

- *I am authorised by the individual identified to give this application to the Australian Taxation Office*
- *this application and any attached documents have been prepared in accordance with the information supplied by the individual identified*
- *I have received a declaration from the individual identified on this application stating that the information provided and any attached documents are true and correct.*

Name

Signature

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**Privacy**

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices, please go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

---

## Lodging your application

Once you have completed your application, you can either:

- have your Tax Agent lodge this form through the Tax Agent Portal
- mail it to:

**Australian Taxation Office**  
PO Box 3100  
PENRITH NSW 2740