



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, *Super contributions – too much super can mean extra tax* which explains what we take into account when we consider your application.

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

Suburb/town

State/territory

Postcode

4 Email address

5 Date of birth Day / Month / Year

6 Sex Male Female

7 Daytime phone number (including area code)

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 (Print in BLOCK LETTERS)

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 (Print in BLOCK LETTERS)

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

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
- fax it to **1300 669 846**.