



# Request for a *transitional release authority*

## WHO SHOULD COMPLETE THIS FORM?

You should complete this form if you:

- exceeded the \$1 million transitional non-concessional contributions cap because of contributions made between 10 May 2006 and 6 December 2006, and
- want amounts released from your super fund/s.

⚠ You must lodge your request with us no later than **30 June 2007**.

➔ For more information, refer to *Releasing excess transitional non-concessional contributions* (NAT 70581).

## What is a transitional non-concessional contribution?

The following amounts count towards the transitional non-concessional contributions cap:

- personal contributions for which you do not claim an income tax deduction
- contributions your spouse makes to your super fund account
- amounts transferred from foreign super funds (except any amount you and your fund have agreed to include in the fund's assessable income), and
- the part of your employer's contribution that exceeded the age based deduction limits.

➔ For more information about the contribution types included in the transitional non-concessional contributions cap, refer to the 'Corporate definitions' page on our website at [www.ato.gov.au](http://www.ato.gov.au)

## WHAT INFORMATION DO I NEED TO COMPLETE THIS FORM?

You will need your:

- super fund's tax file number (TFN), Australian business number (ABN) **or** super fund number (SFN), and
- your member account number in the fund/s that received your non-concessional contributions.

➔ You can search for your super fund's ABN or SFN on the *Register of Complying Super Funds (RoCS)*, which is available on our website at [www.ato.gov.au/super](http://www.ato.gov.au/super)

You must provide supporting documentation to verify the non-concessional contributions made (to one or more funds) between 10 May 2006 and 6 December 2006.

This documentation may include a:

- contribution acknowledgment letter
- super fund statement
- super fund letter, or
- letter from your employer that shows that the contribution was an employer contribution that exceeded the age based deduction limit.

The documentation must verify the:

- amount was a non-concessional contribution, and
- date of the contribution.

## WHAT IF I CLAIM A DEDUCTION FOR PERSONAL CONTRIBUTIONS?

The amount you claim as a tax deduction is not a non-concessional contribution; therefore, it will **not** be counted towards the \$1 million transitional non-concessional contributions cap.

## ➤ MORE INFORMATION

For more information about the transitional release authority, refer to *Releasing excess transitional non-concessional contributions* (NAT 70581).

If you would like a copy of this publication or for more information:

- visit our website at [www.ato.gov.au/super](http://www.ato.gov.au/super)
- visit [www.simplersuper.treasury.gov.au](http://www.simplersuper.treasury.gov.au)
- phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday.
- obtain a fax by phoning **13 28 60**, 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**.



