

Letter lodged Martin Place / NW #
 Box
 25/6/2018
 2185283



Australian Government
 Australian Taxation Office

Super transfer balance account report

Who should complete this report?

Super providers and life insurance companies should complete this report when:

- there is a transfer balance account reporting requirement
- further information is required to calculate a member's total super balance
- further information is required to determine a member's concessional contributions amount
- incorrect information has previously been reported to us.

The obligation to report is on:

- the trustee of the fund for a super fund, including self-managed super funds (SMSFs) or an approved deposit fund (ADF)
- the retirement savings account (RSA) provider for an RSA
- a director of the life insurance company for a life insurance company.

Instructions

Follow the Super transfer balance account report instructions for assistance when completing this report.

You must complete and lodge separate reports for each member. If you have more than four events to report for a member you must lodge separate reports. However, if you are reporting a child death benefit income stream or a child reversionary income stream you can only report one event per report.

To cancel or update information already reported to us, you must cancel the original report. Ensure the "Yes" box in Section B is clearly marked and lodge the report exactly the same as the original event. A new report can then be lodged with the correct information.

Completing this report

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in ALL applicable boxes.



Section A: Member details

1 Tax file number (TFN) 134 892 874

You don't have to provide the TFN to us. However, if you do, it will help us identify the member correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

2 Name

Title: Mr Mrs Miss Ms Other

Family name
 PUFNAM

First given name
 PHILIP Other given names
 JAMES

3 Date of birth 11 / 11 / 1941

4 Current residential address

252 TRAFALGAR STREET

Suburb/town
 ANNANDALE

State/territory
 NSW
 (Australia only)

Postcode
 2038
 (Australia only)

Section D-1: Event one

Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a second event in Section D-2.

11 Is the first event:

- A response to a commutation authority Go to question 12.
- An income stream that commenced prior to 1 July 2017 Go to question 13.
- An income stream that commenced on or after 1 July 2017 Go to question 13.
- A limited recourse borrowing arrangement repayment Go to question 13.
- A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

- Commutation authority – commuted in full
- Commutation authority – commuted in part
- Commutation authority – deceased
- Commutation authority – defined benefit

Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

- Super income stream
- Reversionary income stream
- LRBA repayment

If you select one of the below events you can only report one event in this report. Refer to the instructions for more information.

- Child death benefit income stream
- Child reversionary income stream

Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

- Member commutation
- Income stream stops being in retirement phase
- Structured settlement – post 1 July 2017

Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member. Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

- Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value Retirement phase value (30 June 2018 only)

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

- Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards)

Event details

- You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date / /

18 Value \$.

19 If you are responding to a commutation authority, was the commutation paid directly to the member? (ie, paid out of the super system)

- Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full or Commutation authority – commuted in part**.
If unknown leave this question blank.

No Yes

Section E-1: Member account details

- Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream

Capped defined benefit income stream just before 1 July 2017

Market-linked capped defined benefit income stream just before 1 July 2017

Capped defined benefit income stream on or after 1 July 2017

21 Is the account closed?

No Yes

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

23 Member account number

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

Section D-2: Event two

Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a third event in Section D-3.

11 Is the second event:

- A response to a commutation authority Go to question 12.
- An income stream that commenced prior to 1 July 2017 Go to question 13.
- An income stream that commenced on or after 1 July 2017 Go to question 13.
- A limited recourse borrowing arrangement repayment Go to question 13.
- A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

- Commutation authority – commuted in full
- Commutation authority – commuted in part
- Commutation authority – deceased
- Commutation authority – defined benefit

Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

- Super income stream
- Reversionary income stream
- LRBA repayment

Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

- Member commutation
- Income stream stops being in retirement phase
- Structured settlement – post 1 July 2017

Go to Event details on the next page.

Section D-3: Event three

Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a fourth event in Section D-4.

11 Is the third event:

- A response to a commutation authority Go to question 12.
- An income stream that commenced prior to 1 July 2017 Go to question 13.
- An income stream that commenced on or after 1 July 2017 Go to question 13.
- A limited recourse borrowing arrangement repayment Go to question 13.
- A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

- Commutation authority – commuted in full
- Commutation authority – commuted in part
- Commutation authority – deceased
- Commutation authority – defined benefit

Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

- Super income stream
- Reversionary income stream
- LRBA repayment

Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

- Member commutation
- Income stream stops being in retirement phase
- Structured settlement – post 1 July 2017

Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member. Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value Retirement phase value (30 June 2018 only)

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards)

Event details

You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date / /

18 Value \$.

19 If you are responding to a commutation authority, was the commutation paid directly to the member? (ie, paid out of the super system)

Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full or Commutation authority – commuted in part**.
If unknown leave this question blank.

No Yes

Section E-3: Member account details

Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream

Capped defined benefit income stream just before 1 July 2017

Market-linked capped defined benefit income stream just before 1 July 2017

Capped defined benefit income stream on or after 1 July 2017

21 Is the account closed?

No Yes

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

23 Member account number

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

Section D-4: Event four

① Refer to the instructions for more information on how to complete this section. Only report one event in this section.

11 Is the fourth event:

- A response to a commutation authority Go to question 12.
- An income stream that commenced prior to 1 July 2017 Go to question 13.
- An income stream that commenced on or after 1 July 2017 Go to question 13.
- A limited recourse borrowing arrangement repayment Go to question 13.
- A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

① A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

- Commutation authority – commuted in full
- Commutation authority – commuted in part
- Commutation authority – deceased
- Commutation authority – defined benefit

➤ Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

① If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

- Super income stream
- Reversionary income stream
- LRBA repayment

➤ Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

① If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

- Member commutation
- Income stream stops being in retirement phase
- Structured settlement – post 1 July 2017

➤ Go to Event details on the next page.

Section F: Third party details

1 You only need to complete Section F if the *Reporting event type* is **Child death benefit income stream** or **Child reversionary income stream**. Otherwise leave Section F blank. You must complete this section with the deceased person's details.

25 Tax file number (TFN)

1 You don't have to provide the TFN to us. However, if you do, it will help us identify the third party correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

26 Name

Family name

First given name

Other given names

27 Date of birth

Day Month Year
 / /

Section G: Declarations

Complete the declaration that applies to you. Print your full name then sign and date the declaration.

- Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the super provider.

I declare that the information contained in the statement is true and correct.

Name

J H LIP JAMES PUTNAM

Business hours phone number (include area code) 02-92677655

Trustee, director or authorised officer signature



Date 07 / 06 / 2018

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the super provider or life insurance company.

I declare that:

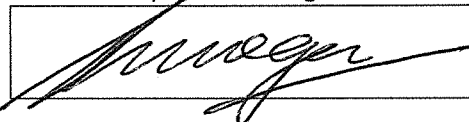
- I have prepared the statement with the information supplied by the super provider or life insurance company
- I have received a declaration made by the super provider or life insurance company that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the super provider or life insurance company to give the information in the statement to the ATO.

Name

CASTRIONA ROZEAS

Business hours phone number (include area code) 0292677655

Authorised representative signature



Date 07 / 06 / 2018

Lodging this report

Do not remove any pages when lodging your report, all pages must be returned for the form to be accepted.

You can lodge this report via:

- Tax Agent Portal
- Business Portal if you are a business portal user
- Post

Lodging through the Tax Agent Portal or Business Portal means you will receive an instant receipt.

If you are lodging by post, use the postal address below:

Australian Taxation Office
PO BOX 3006
PENRITH NSW 2740



15 February 2018

The Trustees
Philip Putnam Pension Fund
252 Trafalgar Street
ANNANDALE NSW 2038

Principal: Catriona J. Rogers FCA B Comm Dip FC

Suite 10.03, Level 10, 133 Castlereagh St
Sydney 2000 Australia

All Correspondence to:

P.O. Box A308
Sydney South, NSW 1235

Telephone: (02) 9267 7655
International: (61 2) 9267 7655

Facsimile: (61 2) 9266 0243
International: (61 2) 9266 0243

www.therogersgroup.com.au
Email: admin@therogersgroup.com.au

No responsibility is taken for the security of any
correspondence sent via email to this office

Dear Philip,

For the year ended 30 June 2018, you are required to take a pension. This can be in one payment or periodic payments.

The minimum amount to be taken is 6% of your balance as at 2017, as you are in the age bracket of 75-80.

As at 1 July 2017, your balance was \$550,527.00. In order to comply with the minimum payments rules, you must draw a minimum amount of \$37,000.00 for the period 1 July 2017 to 30 June 2018.

Should however you contribute further amounts to the Superfund which is then converted to a "pension" then this minimum amount will be increased and we will have to advise you further.

Should you have any queries in relation to the return, please contact my office.

Yours sincerely,

CATRIONA ROGERS
CHARTERED ACCOUNTANT

Ref: CJR:MK



Tax agent
64941004