

# Rollover benefits statement

## When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

## Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

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## Section A: Receiving fund

### 1 Australian business number (ABN)

### 2 Fund name

### 3 Postal address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

### 4 (a) Unique superannuation identifier (USI)

### (b) Member client identifier

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## Section B: Member's details

### 5 Tax file number (TFN)

### 6 Full name

Title:

Family name

First given name

Other given names

### 7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

### 8 Date of birth

### 9 Sex

### 10 Daytime phone number (include area code)

### 11 Email address (if applicable)

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## Section C: Rollover transaction details

❗ Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

### 12 Service period start date

### 13 Tax components

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

**Tax components TOTAL \$**

❗ Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

#### 14 Preservation amounts

Preserved amount \$

KiwiSaver preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$

Preservation amounts TOTAL \$

❗ If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

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### Section D: **Non-complying funds**

❗ Only complete this section if you are a trustee of a non-complying fund.

#### 15 Contributions made to a non-complying fund on or after 10 May 2006

\$

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### Section E: **Transferring fund**

#### 16 Fund ABN

#### 17 Fund name

#### 18 Contact name

Title:

Family name

First given name

Other given names

#### 19 Daytime phone number (include area code)

#### 20 Email address (if applicable)

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## Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date 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.
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### Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

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

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

**OR**

### Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

*I declare that:*

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

Name (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

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## Where to send this form

- !** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.

# PAYG payment summary – superannuation lump sum

You must complete all sections of this form. For help completing this form, visit our website at [ato.gov.au/paymentsummaries](http://ato.gov.au/paymentsummaries)

Payment summary for year ending 30 June

If you are **amending a payment summary** you have already sent, place X in this box

## Section A: Payee details

Tax file number
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Surname or family name

Given name(s)

Residential address

Suburb/town/locality

State/territory

Postcode

Date of birth (if known)

## Section B: Payment details

Date of payment

TOTAL TAX WITHHELD \$
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Taxable component

Taxed element \$

Untaxed element \$

Tax-free component \$

Place an  in the appropriate box for each field below.

Is this payment a death benefit?     No             Yes

Type of death benefit                      Trustee of deceased estate                      or Non-dependant

## Section C: Payer details

Australian business number (ABN) or withholding payer number (WPN)

**!** You **must** also complete this section

Branch number

Name (use the same name that appears on your activity statement)

**Privacy** – For information about your privacy visit our website at [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION** – I declare that the information given on this form is complete and correct.

Signature of authorised person

Date

**Warning:** This form has been designed to assist you to prepare the ATO's PAYG payment summary - Superannuation lump sum. This form cannot be lodged with the ATO.

# Superannuation lump sum pre-payment statement

Warning: This form has been designed to assist you to prepare the Australian Tax Office's Superannuation lump sum pre-payment statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.

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## PART 1 – SUPERANNUATION PROVIDER TO COMPLETE

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### Section A: Superannuation provider details

**1 Superannuation fund, ADF, RSA or annuity provider name**

**2 Postal address**

Suburb/town/locality

State/territory

Postcode

**3 Australian business number (ABN) or withholder payer number**

**4 Authorised contact person**

Title:

Family name

First given name

Other given names

**5 Daytime phone number** (include area code)

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### Section B: Member's details

**6 Your full name**

Title:

Family name

First given name

Other given names

**7 Current postal address**

Suburb/town/locality

State/territory

Postcode

**8 Date of birth**

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## Section C: **Superannuation lump sum payment details**

**9 Lump sum payment is calculated to this date**

**10 Superannuation lump sum components**

Taxable component

Taxed element                    \$

Untaxed element                \$

Tax-free component            \$

**Total amount                    \$**

**11 Preservation amounts of the superannuation lump sum**

Preserved amount               \$

Restricted non-preserved      \$

Unrestricted non-preserved    \$

**Total amount                    \$**

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## Section D: **Superannuation provider's signature**

**12 Date the statement is issued to the member**

**13 Member is to return statement by**

**14 Superannuation fund's, ADF's, RSA's or annuity provider's signature**

Date

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## PART 2 – MEMBER TO COMPLETE

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### Section E: Cash amount

**1 Pay me a gross cash amount of: \$**

I understand that this amount may be subject to tax.

**!** You may wish to speak with a tax professional or your superannuation fund, ADF, RSA or annuity provider to make sure you are aware of your tax obligations and superannuation roll over options.

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### Section F: Rollover payment

**2 Roll over my payment to: (provide the full name of fund, RSA or annuity provider)**

**3 Fund ABN**

**4 Superannuation fund, ADF, RSA or annuity provider postal address:**

Suburb/town/locality

State/territory

Postcode

**5 Member account number**

**6 Roll over an amount of: \$**

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### Section G: Member's declaration

*I authorise my superannuation lump sum to be paid as instructed on this statement.*

Name (print in block letters)

**Signature**

Date

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**!** You should keep a copy of the statement for your records for a period of five years.

**Warning: This form has been designed to assist you to prepare the Australian Tax Office's Superannuation lump sum pre-payment statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.**