

## 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.

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.

Only **one** event for each member account can be reported on a Super transfer balance account report. If you have multiple events or multiple member accounts to report you must complete and lodge separate reports for each event and member account.

Where a Super transfer balance account report for a member needs to be cancelled, you will need to complete this report exactly the same as the report originally lodged with us. The only difference will be the cancellation indicator in Section B will contain an **X** in the Yes box. If you are cancelling a previous report due to an error, you will need to lodge a new report with the correct information.



## Completing this report

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

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■ Place X in ALL applicable boxes.

Se	ection A: <b>Member details</b>
1	Tax file number (TFN)  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 <a href="mailto:ato.gov.au/privacy">ato.gov.au/privacy</a> .
<b>2</b> Title:	Name  Mrs Mrs Miss Ms Other Ms Other Ms
	given name Other given names
3	Date of birth   Day   Month   Year   Month   Year   Month   Year   Month   Month   Year   Month   Mont
4	Current postal address
Subi	urb/town State/territory Postcode
Cou	ntry if other than Australia (Australia only) (Australia only) (Australia only)

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Se	ection B: Cancellation
5	Are you cancelling a previous transfer balance account report?
	No Yes Complete this report exactly the same as the original event.  Refer to the instructions for more information on how to cancel a previous report.
Se	ection C: Fund/Supplier/Provider details
0	If you are an SMSF trustee completing this report for a member of your SMSF you may leave questions 6 and 7 blank.
6	Intermediary/Supplier name
7	Australian business number (ABN)
	Your contact details are required in case we need to speak to you about details supplied on this report.
•	Provide your contact details in Section G.
8	Fund/Provider name
9	Fund/Provider ABN
10	Fund/Provider TFN
	1 You don't have to provide the TFN to us. However, if you do, it will help us identify the fund/provider correctly and process
	your report quickly. For more information on privacy, refer to <a href="mailto:ato.gov.au/privacy">ato.gov.au/privacy</a>
Se	ection D: Reporting event
•	Refer to the instructions for more information on how to complete this section. You can only report <b>ONE</b> event per lodgment
11	Are you reporting for:
	Commutation authority Go to question 12.
	New income stream events or a limited recourse borrowing arrangement repayment Go to question 13.
	Other transfer balance cap event Go to question 14.
	Total super balance Go to question 15.
	Concessional contributions Go to question 16.

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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
13	New income stream events or a limited recourse borrowing arrangement (LRBA) repayment A transfer balance cap event in relation to a new income stream or an LRBA repayment.
	If you select either child death benefit income stream or child reversionary income stream you must complete Section F
	Event type:
	Super income stream
	Reversionary income stream
	Child death benefit income stream
	Child reversionary income stream
	LRBA repayments
14	Other transfer balance cap event
	Any other transfer balance cap event.
	If your member has voluntarily requested that you commute an amount, select <b>Member commutation</b> 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
15	Total super balance Information regarding the total super balance of a member.
	Only use one of these event types if you are reporting information for your member's total super balance.
	Event type:
	Accumulation phase value
	Retirement phase value
16	Concessional contributions Information regarding the notional taxed contributions of a member.
	Only use this event type if you are reporting information for your members notional taxed contributions.
	Event type:
	Notional taxed contributions

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17	Effective date Day / Month / Year
18	Value \$
19	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
Se	ection E: Member account details
0	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 F: Third party details
You only need to complete Section F if the <i>Reporting event type</i> is <b>Child death benefit income stream</b> or <b>Child reversionary income stream</b> . Otherwise leave Section F blank. You must complete this section with the deceased person's details.
25 Tax file number (TFN)
You don't have to provide the TFN to us. However, if you do, it will help us identify the third party details correctly and process your report quickly. For more information on privacy, refer to <a href="mailto:ato.gov.au/privacy">ato.gov.au/privacy</a>
26 Name
Family name
First given name Other given names
27 Date of birth Day / Month / Year

Section G: <b>Declarations</b>
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
Business hours phone number (include area code)
Trustee, director or authorised officer signature
Date Day Month Year
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
Business hours phone number (include area code)
Authorised representative signature
Date Day Month Year
Lodging this report  You can lodge this report via:  Tax Agent Portal  Business Portal if you are a business portal user  Fax or post

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

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

**Australian Taxation Office** PO BOX 3006 PENRITH NSW 2740

Fax: 1300 730 298