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### ե<u>լիինի հին հին հայ հինի իրի հիրասկանի ին</u>եր հին հումի ին

WATERS SUPERANNUATION FUND 17 WATERSIDE DR DUDLEY PARK WA 6210 Our reference: 7122287750417

Phone: 13 10 20

ABN: 19 337 067 499

14 June 2021

## Authority to release benefits due to Division 293 due and payable

Dear Trustee.

This is an authority to release benefits for BRYAN WATERS due to Division 293 due and payable. They have requested that \$3,750.00 be released from their superannuation account. The released amount is to be paid to the ATO.

#### What you need to do

WATERS SUPERANNUATION FUND is required within 20 business days of the date of this letter to:

- make a payment to us of the lesser of either.
  - \$3,750.00 or
  - the sum of all available release amounts for each super interest held by you for BRYAN WATERS.
- If you can't release the full amount, please specify your reason, and
- return the enclosed statement to us.

You don't need to amend the contributions report you provided for this member in your SMSF annual return or member account transaction service (MATS). Releasing this benefit doesn't change the contributions you previously reported.

#### Need help

If you have any questions, please phone 13 10 20 between 8:00am and 6:00pm, Monday to Friday.

Yours faithfully, Grant Brodie Deputy Commissioner of Taxation

#### PAY NOW

Your payment reference number (PRN) is: 551006262237018711

#### BFAYS



Biller code: 75556 Ref: 551008282237018711

## Telephone & Internet Banking - BPAY<sup>®</sup>

Contact your bank or financial institution to make this payment from your cheque, savings, debit or predit card account. More into: every boay, com.au.

#### CREDIT OR DEBIT CARD

Pay online with your credit or dabit card at www.governmenteesypay. gov.au/PayATO or phone 1900 898 089. A card playment fee applies.

#### OTHER PAYMENT OPTIONS

For other payment options, vialt ato.gov.au/paymentoptions





## Authority to release benefits due to Division 293 due and payable

## Release authority statement

		14 June 2021
	w to complete this statement	
	i must: amplitte section & and if required section	
H.D	ign and date the declaration (section E) to	that applies to you, and
# 5	end the completed statement without a	cover sheet by mail or fax:
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PC	) Box 3578	130,7139 024
	BURY NSW 2640	
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You	must return this statement to us with	im 20 business days of the issue date on the
enc	losed letter.	
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56	ection A: Member detai	ils
1	Title MR	
2	Family name WATERS	
3	First given name BRYAN	
4	Member TFN	626223701
5	Member account number	SMSF116147578153
В	Member identifier number	
7	Unique superannuation identifier	
8	Year of assessment	2019 - 20
9	Payment reference number	5510 0626 2237 0187 11
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90	ection B: Details of pay	mont
		nt paid and if required the amount unable to be released from your
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10	Amount paid	S .
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## Authority to release benefits due to Division 293 due and payable

## Release authority statement

		14 June 2021
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You	I must return this statement to us within closed letter.	20 business days of the issue date on the
Se	ection A: Member details	
11000	Title MR	
2	Family name WATERS	
3	First given name BRYAN	
4	Member TFN	626223701
5	Member account number	SMSF116147578153
6	Member identifier number	
7	Unique superannuation identifier	
8	Year of assessment	2019 - 20
9	Payment reference number	5510 0626 2237 0187 11
S	ection B: Details of payr	nent
TO	ember's super interest.	t paid and if required the amount unable to be released from your
T	ne amount to be paid to the ATO is \$	3,750.00
10	) Amount paid	s
1	1 Date amount paid	15/66/2021
12	2 Amount unable to be released (Complete section C if there is an amount unable to be released)	\$ DD, DD, DD (



## Authority to release benefits due to Division 293 due and payable

## Release authority statement

14 June 2021

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	u must return this statement to us within closed letter.	20 business days of the issue date on the	18960518
S	ection A: Member details	S	
1	Title MRS		
2	Family name WATERS		
3	First given name ROSEMARY		
4	Member TFN	157697009	
5	Member account number	SMSF116147578166	
6	Member identifier number		
7	Unique superannuation identifier		
8	Year of assessment	2019 - 20	
9	Payment reference number	5510 0157 6970 0909 11	
S	ection B: Details of payn	nent	
	mplete this section detailing the amount mber's super interest.	paid and if required the amount unable to be rele	ased from your
Th	e amount to be paid to the ATO is \$	3,750.00	
10	Amount paid	\$	
44	Date and and	15 / 20 / 20 T	

12 Amount unable to be released (Complets section C if there is an amount unable to be released)

Section C: Reason for not releasing money	
Complete this section if you cannot pay the full amount from your member's super it.	interests.
13 Reason for non-release or partial release (Place an 🗷 in the applicable	box
The member does not have sufficient funds available or no longer has any super	
The member has funds available, though cannot be released due to the interest be	ing a defined benefit interest.
Section D: Super fund details	THE RESERVE
14 Superfund name WATERS SUPERANNUATION FUND	
15 Superfund ABN 19337067499	
Section E: Declaration	
Complete the declaration that applies to you.	
Panalties may be imposed for giving false or midleading information.	
TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION	
the information contained in the statement is true and conver	ATTENDED OF STREET
ii where an amount has been paid, if has been released from account(s) held by the memb	w .
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Signature	The second second
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The	30/00/002
Contact number CUUSISISISISISISISISISISISISISISISISISIS	
AUTHORISED REPRESENTATIVE DECLARATION	
the authorised representative of the super provider, decises than	
I have prepared the statement with the information supplied by the super novider	
I have received a declaration made by the super provider that the information provided to statement is true and correct.	me for the proporation of this
I am authorised by the suber provider to give the information in the statement to the ATO.	
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he ATO is a government agency bound by the Philady Act 1988 in terres of collection and	handling of personal information
nd tax file numbers (TFNs). For further information about privacy lew notices please go to a	to.gov.au/privacy
Page 2 Sensitive (when completed)	Mogovau

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14 Super fund name	WA	TERS	SUP	ERAN	TAUN	ION	FU	ND									
15 Super fund ABN	19	3370	6749	97													
Section E: Decl	arati	on	-												Ť	Ħ	- 1
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Penalties may be impo	necd for g	piving fe	ilse or n	delenci	ng Inle	crnedi	on.										
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Page 2



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MRS ROSEMARY V WATERS C/- PEEL TAXATION & ACCOUNTING

PO BOX 4304

MANDURAH NORTH WA 6210

Our reference: 7122108263028

Phone: 13 10 20

Website: ato.gov.au/division293

TFN: 157 697 009 4 June 2021

## Additional tax on concessional contributions (Division 293) notice for 2019-20

#### Dear ROSEMARY

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

#### Why does the additional tax apply to you

For the 2019-20 financial year, your combined income and super contributions were more than \$250,000. This means you now have to pay an additional tax of 15% on your concessional contributions.

#### How much additional tax do you need to pay

Your additional tax for this notice is:

Taxable super contributions

\$25,000.00

Additional tax due and payable

\$3,750.00

Due date for payment

28 June 2021 5510 0157 6970 0909 11

Your Payment Reference Number for this amount is:

#### What you need to do now

There are two options for making a payment (your payment can be made using any combination of these);

- 1. Pay with your own money
- Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

#### HOW TO PAY

Your payment reference number (PRN) is: 551001576970090911

#### BPAY®



Biller code: 75556 Ref: 551001576970090911

#### Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account. More info: www.bpay.com.au

#### CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypsy.gov.au/PayATO

To pay by phone, call the Government EasyPay service on 1300 898 089.

A card payment fee applies.

For other payment options, visit ato.gov.au/paymentoptions

#### RELEASE MONEY FROM SUPER

You can ask your furid to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

E00000-500000-F468653 Page 1 of 3 74521.501170-08-2019

#### Division 293 tax notice of assessment

Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953

This is your Division 293 tax assessment for the year ended 30 June 2020.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

ADDITIONAL TAX	(f) x 15%	\$3,750.00	
Taxable super contributions	the lesser of (b) or (e)	\$25,000.00	(f)
Amount above the threshold	(c) - (d)	\$234,107.00	(e)
Less the Division 293 threshold		\$250,000.00	(d)
Combined income and super contributions	(a) + (b)	\$484,107.00	(c)
Division 293 super contributions (see below)		\$25,000.00	(b)
Division 293 income (see below)		\$459,107.00	(a)

Yours sincerely

#### Melinda Smith

Deputy Commissioner of Taxation

#### (a) Division 293 income

Your Division 293 income is your taxable income from your income tax return.

#### (b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions.

#### Your concessional contributions

Your personal contributions you claimed as a tax deduction	\$25,000.00
DIVISION 293 SUPER CONTRIBUTIONS	\$25,000.00

#### Further information

#### Avoid interest charges

- You need to pay the due and payable amount by the due date to avoid paying interest charges.
- Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

#### Releasing money from super

To release money from any of your existing super balances you can access our ATO online services through myGov and complete the Division 293 election form before 3 August 2021.

When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

If you are not already registered with myGov visit our website at ato.gov.au/onlineservices to register.

You can also download the form via our website ato.gov.au/div293electionform, or order the form via our website ato.gov.au/onlineordering, and send it to us.

#### View your online statement of account

To view your tax and super accounts online all you need is a myGov account linked to our ATO online services.

If you are not already registered with myGov visit our website at ato.gov.au/onlineservices to register.

If you have a tax agent, they can also view your tax and super accounts through the Tax Agent Portal.

#### If you disagree

If you disagree with:

- the income we have used, you will need to review your income tax return.
- the contributions reported, contact your super fund.
- our assessment, you can lodge an objection. Visit ato.gov.au/objections to find our more. If you do lodge
  an objection to the assessment you still need to pay the due and payable amount by the due date.

#### Find out more

For more information about Division 293 tax:

- visit ato.gov.au/division293
- phone us on 13 10 20 between 8:00am and 6:00pm, Monday to Friday.

Visit our website at ato.gov.au/contactus for more contact options.



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MR BRYAN M WATERS

C/- PEEL TAXATION & ACCOUNTING

PO BOX 4304

MANDURAH NORTH WA 6210

Our reference: 7122108156259

Phone: 13 10 20

Website: ato.gov.au/division293

TFN: 626 223 701 4 June 2021

# Additional tax on concessional contributions (Division 293) notice for 2019-20

#### Dear BRYAN

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

#### Why does the additional tax apply to you

For the 2019-20 financial year, your combined income and super contributions were more than \$250,000. This means you now have to pay an additional tax of 15% on your concessional contributions.

#### How much additional tax do you need to pay

Your additional tax for this notice is:

Taxable super contributions

\$25,000.00

Additional tax due and payable

\$3,750.00

Due date for payment

26 June 2021

Your Payment Reference Number for this amount is:

5510 0626 2237 0187 11

#### What you need to do now

There are two options for making a payment (your payment can be made using any combination of these):

- 1. Pay with your own money
- Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

#### **HOW TO PAY**

Your payment reference number (PRN) is: 551006262237018711

#### BPAY®



Biller code: 75556 Ref: 551006362237018711

#### Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account. More info: www.bpsy.com.au

#### CREDIT OR DEBIT CARD

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#### RELEASE MONEY FROM SUPER

You can ask your fund to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

#### Division 293 tax notice of assessment

Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953

This is your Division 293 tax assessment for the year ended 30 June 2020.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

ADDITIONAL TAX	(f) x 1596	\$3,750.00	
Taxable super contributions	the lesser of (b) or (e)	\$25,000.00	(1)
Amount above the threshold	(c) - (d)	\$237,462.00	(e)
Less the Division 293 threshold		\$250,000.00	(d)
Combined income and super contributions	(a) + (b)	\$487,462.00	(c)
Division 293 super contributions (see below)	- <u>-</u>	\$25,000.00	(b)
Division 293 income (see below)		\$462,462,00	(a)

Yours sincerely

#### Melinda Smith

Deputy Commissioner of Taxation

#### (a) Division 293 income

Your Division 293 income is your taxable income from your income tax return.

#### (b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions.

#### Your concessional contributions

Your personal contributions you claimed as a tax deduction	\$25,000.00
DIVISION 293 SUPER CONTRIBUTIONS	\$25,000.00

#### Further information

#### Avoid interest charges

- You need to pay the due and payable amount by the due date to avoid paying interest charges.
- Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

#### Releasing money from super

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When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

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#### If you disagree

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#### Find out more

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- visit ato.gov.au/division293
- phone us on 13 10 20 between 8:00am and 6:00pm, Monday to Friday.

Visit our website at ato.gov.au/contactus for more contact options.