



Lodgement Receipt - Pay BPAY Bills

Date: 12/07/2018

From account

From: SMSF DELOBRIEN CHQ

BPAY® payment details

To: TAX OFFICE PAYMENTS - ATO DIV 293 Delobrie

Bill code: 75556

Reference: 551001434374818511

Amount \$: \$4,500.00

Transfer details

Transfer instructions: Pay no earlier than 12/07/2018

Lodgement number: 1490059609

(FOR ENQUIRIES)

Receipt number: 199778

IMPORTANT INFORMATION

This is your lodgement receipt confirming your bill has been lodged for processing by us. When the payee's account will be credited will depend on the policy and systems of the payee's bank.

Your receipt number will be indicated if you made an immediate payment.

If you made a future-dated payment you should log on to ANZ Internet Banking after the payment date for your receipt number and to confirm that your payment has been processed by us.

BPAY® Registered to BPAY® PTY LTD. ABN 69 079 137 518.

Rev Deborah BAS
File.



Australian Government
Australian Taxation Office



050

MS SHARON M DE LONGVILLE
SUITE 1A - 152 BALCATT RD
BALCATT WA 6021

Tax period ending 30 June 2017
Tax file number 143 437 481
Date of issue 22 June 2018
Our reference 710 775 065 6285
Internet: www.ato.gov.au Phone: 13 10 20

Division 293 tax notice of assessment – year ended 30 June 2017

Schedule 1 to the *Taxation Administration Act 1953*

A 15% tax is charged on taxable super contributions when your income is above \$300,000. We've calculated this assessment based on income from your tax return and on contributions reported to us by your super fund/s.

Income for Division 293 tax \$382,888.00

Taxable super contributions \$30,000.00

Division 293 tax \$4,500.00

Tax payable now

Where any amount is not paid by the due date, a general interest charge accrues on the outstanding balance until the entire amount has been paid.

Outcome of this notice	\$4,500.00 DR
Payment for this notice is due	16 July 2018
Payment reference number (PRN)	551 00143 437 481 8511

Deborah
Act
11/7/18.

Robert Ravanello
Deputy Commissioner of Taxation

Please keep this notice for future reference
Please see over for methods of payment

Division 293 tax notice of assessment – 30 June 2017 (cont.) – detailed information

Schedule 1 to the *Taxation Administration Act 1953*

How we calculated your income for Division 293 tax

Income from your tax return \$352,888.00

Low tax contributions that count as income \$30,000.00

Income for Division 293 tax \$382,888.00

We calculate income for Division 293 tax by using your taxable income and other information from your tax return. Any amounts included in your taxable income, such as lump sums and termination payments from your employer (if you have any), are also included when working out your income for Division 293 tax. For more information on the income calculation, visit our website, www.ato.gov.au/Division293

Super contributions reported by your super fund/s

THE TRUSTEE FOR THE DELOBRIEN SUPERANNUATION FUND account no. 1

\$

Personal contributions

25,000.00

THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND account no. 075507MD202 client id 075507M

\$

Personal contributions

5,000.00

We use contribution amounts reported by your fund/s as part of the calculation of your income for Division 293 tax, and to work out your taxable super contributions. If these contribution amounts appear incorrect, contact your super fund.



050

MS SHARON M DE LONGVILLE
SUITE 1A - 152 BALCATT A RD
BALCATT A WA 6021

Our reference: 7107753468292
Phone: 13 10 20
TFN: 143 437 481

22 June 2018

You need to pay extra tax on your super contributions
(Division 293 tax assessment)

Dear MS SHARON DE LONGVILLE

Under the law, Division 293 is intended to adjust the level of tax concession received by an individual who earns more than \$300,000 per year.

Why you need to pay extra tax

For the 2017 financial year, your combined income and contributions was more than \$300,000. This means you now need to pay an extra 15% tax on some of those contributions.

How much extra tax do you need to pay

Based on your income and super contribution amounts in the notice of assessment included with this letter, we've worked out a Division 293 tax assessment for you of \$4,500.00.

If you disagree with your contribution amount, contact your super fund. If you disagree with your income amount, you need to review your tax return.

What you need to do

Your tax is due by **16 July 2018** so act now.

To make a payment you can either:

- pay the whole amount yourself with your own money
- ask your super fund to pay it from your super account using the release authority included with this letter
- pay using both these methods (you choose how much you want to pay and release).

*pd.
\$4500
11/7/18*

If you choose to use the release authority, read the important information on the back of this page.

You can find out more about Division 293 on our website, www.ato.gov.au/Division293 If you have any questions, you can call us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday, or talk to your tax adviser.

Yours sincerely

Robert Ravello
Deputy Commissioner of Taxation

✓ FOR BAS Delobrien Super File



050

MS SHARON M DE LONGVILLE
SUITE 1A - 152 BALCATT A RD
BALCATT A WA 6021

Our reference: 7107753468325
Phone: 13 10 20

22 June 2018



Australian Government
Australian Taxation Office

Release authority and statement for Division 293 tax

! There are two components to this form:
■ If you are the member – complete sections A-C. **Send all sections** to your super fund.
■ If you are the super fund – complete sections D-E. **Send all sections** to the ATO.

WHEN COMPLETING THIS FORM

- Print clearly in BLOCK LETTERS using a black or blue pen.
- Place in all applicable boxes.
- For more information, visit our website, www.ato.gov.au/division293/releaseauthority

1 Issue date 22 June 2018

! This authority is only valid until 22 October 2018 and can't be sent to your fund after this time.

2 Contribution year 2017

AUTHORITY – Member to complete

Section A: Your details

3 Tax file number (TFN)

! You do not have to provide your TFN to your super fund. However, if your fund does not have your TFN, it will be harder to keep track of your super, you may miss out on super co-contributions and your fund may not be able to accept some other contributions for you.

4 Full name MS SHARON MONIQUE DE LONGVILLE

5 Address SUITE 1A - 152 BALCATT A RD
BALCATT A WA 6021

6 Date of birth 30/12/1966

7 Daytime phone number (include area code)

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices please go to www.ato.gov.au/privacy

SENSITIVE – when completed

Section B: Your super fund's details

8 Fund name

THE DELOBRIEN SUPERANNUATION
FUND

You can withdraw amounts from more than one fund by copying this release authority and completing one for each fund. The total amount should be equal to or less than the Division 293 tax.

9 Member account number 001

10 Division 293 tax release authority amount \$4,500.00

11 Nominated amount to be released \$ - - , - - 4 , 5 0 0 . 0 0

! You should only nominate an amount equal to or less than the Division 293 tax. Penalties and further tax could apply if you withdraw extra.

12 Who the payment should be sent to (place in the applicable box) you (the member) us (the ATO)

➔ Contact your super fund if you choose to receive the payment and you haven't previously provided a payment method.

Section C: Member authorisation

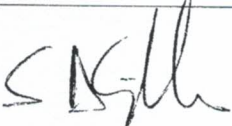
I authorise the super fund named above to release the lesser of the amounts to me or the ATO:

- the total debt for Division 293 tax amount
- the nominated amount to be released
- the total value of all my eligible super accounts held by the fund

Name (print in BLOCK LETTERS)

SHARON MONIQUE DE LONGVILLE.

Signature



Day Month Year
11 07 2018

When you have completed sections A, B and C, send the authority to the super fund you nominated in section B. Do not send the authority to us. Your super fund will send the authority to us after they have completed sections D and E.



STATEMENT - Super fund to complete

⊖ SUPER FUNDS

Penalties may apply if:

- an amount is released other than the lesser of the amounts detailed in section B, unless the member has insufficient funds
- the amount is not released within 30 days of receiving the *Release authority and statement for Division 293 tax*
- the release is not reported to the member and the ATO within 30 days of releasing the amount.

Section D: Details of the released amount

13 Issue date 22 June 2018

14 Contribution year 2017

15 Your fund name

THE DELOBRIEN SUPERANNUATION
FUND

16 Your details

You must provide at least one of the following:

ABN [] [] [] [] [] [] [] [] [] [] TFN 921449635

17 The member's full name

MS SHARON MONIQUE DE LONGVILLE

18 The date you received the authority from your member
Day: 11, Month: 07, Year: 2018

19 The date the amount was released
Day: 11, Month: 07, Year: 2018

20 The amount released \$ --, --4, 500.00

21 Who the amount was released to (place in the applicable box) the member us (the ATO)

How to pay

When you make a payment you need to specify which accounts you're paying by using the payment reference details below. We offer a range of convenient payment options. You can visit our website www.ato.gov.au/howtopay for all payment options.

Option 1 - BPAY®		Option 2 - Credit card		Option 3 - Direct credit	
Biller code	75556	Phone Government EasyPay service	1300 898 089	Reference	551 00143 437 481 8511
Reference	551 00143 437 481 8511	Reference	551 00143 437 481 8511	BSB number	093 003
				Account number	316385
				Account name	ATO direct credit account

SENSITIVE - when completed

22 The reason for partial or non-release of the Division 293 tax amount

(place in the applicable box)

Not applicable

The member's account balance is less than the Division 293 tax amount or the amount nominated by the member

Authority received outside of legislative time limit – the authority is only valid until 22 October 2018

Other Provide details below

Section E: Super fund declaration

Complete and sign the declaration that applies to you.

TRUSTEE'S, DIRECTOR'S OR AUTHORISED OFFICER'S DECLARATION

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund.

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

Name (Print in BLOCK LETTERS)

TARON MONIQUE DELONGUIE

Trustee's, director's or authorised officer's declaration

S D G H

Date

Day	11	Month	07	Year	2018
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AUTHORISED AGENT'S DECLARATION

Complete this declaration if you are an agent of the superannuation fund.

I declare that:

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

Name (Print in BLOCK LETTERS)

Authorised agent's signature

Date

Day Month Year

Privacy

The ATO is authorised by the *A New Tax System (Australian Business Number (ABN)) Act 1999* to request the fund ABN and by the *Information Administration Act 1953* to request the fund tax file number (TFN). For further information about privacy law notices please go to www.ato.gov.au/privacy

➤ Send the release authority and completed statement (sections A-E) by mail to us:

Australian Taxation Office
PO Box 3578
ALBURY NSW 2640