26 August 2019

Mr K Dark

Dark Superannuation Fund

PO Box 103  
KURRI KURRI NSW 2327

Dear Trustees,

WORK TEST DECLARATION

Please be advised that I am aged between 65 and 74 inclusive and have satisfied the work test requirement of being gainfully employed for at least 40 hours in a 30 day period in the 2017 & 2018 financial years. Accordingly, the fund can accept my employer and personal superannuation contributions listed below.

Sincerely

Kenneth Dark

**Additional information:**

Total employer superannuation contributions:

2017 personal superannuation contributions: $35,000

2018 personal superannuation contributions: $37,875.56

***Footnote:***

*People aged between 65 and 74 must satisfy the work test — at least 40 hours gainful employment in a consecutive 30 day period — in the financial year in which the contributions are made.*

*The Australian Taxation Office has indicated that gainful employment means employment or self-employment for gain or reward in any business, trade, profession, vocation, calling, occupation or employment. For this reason, a person who only receives passive income such as trust distributions or dividend income would fail to meet the gainful employment test.*

*In addition, unpaid or charity work does not meet the definition of gainfully employed*