

02 August 2020

R & S Rowland Super Fund
C/- Mr Russell Andrew Rowland
29 Serenity Drive
Kalkie, QLD 4670

Dear Russell

**R & S Rowland Super Fund
COVID-19 (Coronavirus) – Early Release of Superannuation**

I am a member of the Fund and I hereby wish to make a Lump Sum withdrawal of \$3,400.00 from my accumulation account.

I confirm that I have met the Condition of Release of Compassionate Ground – Coronavirus and received a determination from the Australian Tax Office (ATO) authorising the release of the money from my SMSF.

I understand that the current balance of my accumulation account is sufficient to make this payment. I hereby request the Trustee(s) attend to the payment to my bank account as soon as possible.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely


SIGN

Mr Caleb Rowland
29 Serenity Drive
KALKIE, QLD 4670

**MINUTES OF THE MEETING OF THE TRUSTEES OF
R & S ROWLAND SUPER FUND
HELD ON 02 AUGUST 2020 AT
29 SERENITY DRIVE, KALKIE QLD**

PRESENT:

Susanna Rowland
Russell Rowland
Caleb Rowland

LUMP SUM WITHDRAWAL:

The Fund acknowledges the receipt from Mr Caleb Rowland requesting the payment of a Lump Sum of \$3,400.00 from the accumulation balance, which consisted of the following components:

Taxable – Taxed Element:	\$3,400.00
Tax Free	\$0.00

CONDITION OF RELEASE:

IT WAS RESOLVED that the member has satisfied the Condition of Release of Compassionate Ground - Coronavirus and the determination from the Australian Taxation Office (ATO) authorising and instructing the early release of the super benefits as requested to be paid forthwith.

REVIEW OF TRUST DEED:

IT WAS RESOLVED that the payment of benefits as a lump sum was allowed under the fund's trust deed.

PAYMENT OF BENEFITS:

IT WAS RESOLVED to attend to the payment of \$3,400.00 authorised under the ATO determination to member's nominated bank account.

CLOSURE:

There being no further business the meeting was closed.

sign



Russell Rowland
Chairperson

Dated:/...../.....

02 August 2020

Mr Caleb Rowland
29 Serenity Drive
KALKIE, QLD 4670

Dear Caleb

**R & S Rowland Super Fund
COVID-19 (Coronavirus) – Early Release of Superannuation**

We refer to your request for early release of your superannuation benefits in the Fund and the determination from the Australian Taxation Office (**ATO**) authorising the lump sum payment of \$3,400.00 from your accumulation balance in the Fund.

Pursuant to your request, we confirm that the amount of \$3,400.00 authorised under the ATO's determination has been transferred to your nominated bank account. This payment is comprised of the following components:

Taxable – Taxed Element:	\$3,400.00
Tax Free	\$0.00

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

 **SIGN**

Mr Russell Andrew Rowland
29 Serenity Drive
Kalkie, QLD 4670