



Tax offsets

Information to provide with your objection about tax offsets.

Super pension or annuity tax offset

Information to provide with your objection about a super pension or annuity tax offset.

Lump sum payment in arrears

Information to provide with your objection about lump sum payment in arrears offset.

QC 80930

Super pension or annuity tax offset – supporting information

Information to provide with your objection about a super pension or annuity tax offset.

Last updated 24 June 2024

How to lodge

To lodge an objection about a super pension or annuity tax offset:

- complete and submit the relevant form

- Objection form – for taxpayers
- Objection form – for tax professionals
- provide the supporting information listed below.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for an objection about a super pension or annuity includes:

- A letter from the fund confirming the pension is eligible for the super pension or annuity tax offset and the amount eligible for the tax offset for the income year
- If your pension is paid from a fund which has not paid tax on contributions, (such as some government funds like ComSuper), provide a copy of your payment summary or income statement for the income year
- If you have a deductible amount of an **undeducted purchase price (UPP)**, provide this amount. If you don't know your annual deductible amount, you can apply for a private ruling.

QC 19007

Lump sum payment in arrears tax offset – supporting information

Information to provide with your objection about lump sum payment in arrears offset.

Last updated 24 June 2024

How to lodge

To lodge an objection about a lump sum payment in arrears tax offset:

- complete and submit the relevant form
 - Objection form – for taxpayers
 - Objection form – for tax professionals
- provide the supporting information listed below.

Supporting information

Providing this information up front will reduce delays.

If you've previously given us any of the information listed below, you don't need to resend it.

The information we need for an objection about a lump sum payment in arrears tax offset includes:

- a breakdown of the amounts attributable to each year
- if you have a deductible amount of an **undeducted purchase price (UPP)**, provide this amount. If you don't know your deductible amount, you can apply for a private ruling
- advise whether your pension is eligible for the superannuation pension or annuity tax offset. If yes, the applicable portion eligible for the tax offset
- where an income tax return hasn't been lodged for the two most recent years to which the payment relates, provide details of the taxable income you would have included if a tax return had been lodged.

QC 18988

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).