



**Australian Government**

**Australian Taxation Office**

# How to complete the *Superannuation member contributions statement (MCS)*



To obtain a copy of *Superannuation member contributions statement* (NAT 2710):

- visit our website at [www.ato.gov.au](http://www.ato.gov.au) and search for '2710', or
- phone **13 10 20** between 8.00am and 6.00pm Monday to Friday.

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We make every effort to ensure that our advice and information is correct. If you follow advice in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it. However, we will not charge you a penalty or interest if you acted reasonably and in good faith.

If you make an honest mistake when you try to follow our advice and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser.

**The information in this publication is current at February 2007.** We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.

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### **PUBLISHED BY**

Australian Taxation Office  
Canberra  
February 2007  
JS 6991

# INSTRUCTIONS TO HELP YOU COMPLETE THE STATEMENT

Keep these instructions for future reference.

If you need further information about completing the *Superannuation member contributions statement (MCS)*, see 'More information' on the back cover.

## WHEN COMPLETING THE STATEMENT

- You may refer to the instructions where a question shows a message like this:

 See instructions **page 5**

- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Place  in all relevant boxes.
- Do not use pins or staples to attach any extra details you may provide.

## AFTER COMPLETING THE STATEMENT

- Sign the statement.
- Keep a copy for your records.
- Mail your completed *Superannuation member contributions statement* to:

**Australian Taxation Office**  
**Superannuation Statements**  
**Locked Bag 6007**  
**ALBURY NSW 2640**

# ABOUT THE SUPERANNUATION MEMBER CONTRIBUTIONS STATEMENT

Contributions made for the benefit of a member must be reported for that member in the financial year they were made to the superannuation fund. This is the case even if the contributions are:

- not allocated to the member until the following financial year, or
- an amount relating to the contributions has since been rolled over, transferred or allotted to a spouse as a contributions-splitting eligible termination payment (ETP).

A fund receiving a contributions-splitting ETP should not report as contributions any of the contributions-splitting ETP amounts.

## WHAT IS THE SUPERANNUATION MEMBER CONTRIBUTIONS STATEMENT (MCS) USED FOR?

MCS contains all the information a superannuation fund must report for the financial year for which the report is being given. This information will enable the Commissioner to:

- calculate the Super Co-contribution for the member,
- calculate the surcharge liability of the holder of the contributions (the **provider** for the individual) for years before 1 July 2005, and
- assist in the administration of superannuation guarantee.

## WHO IS A PROVIDER?

For the purposes of completing this statement, a provider can be a:

- superannuation fund or an approved deposit fund
- retirement savings account provider, or
- life insurance company.

## WHAT CONTRIBUTION DETAILS DO YOU NEED TO REPORT TO US?

As a superannuation provider, the contribution details you need to report to us are the total contributed amounts for the member for the particular financial year, with the following to be identified separately:

Members, other than a member of a defined benefits scheme, need to identify:

- employer contributions – reported as employer contributed amount (accumulation)
- post-20 August 1996 component of an employer eligible termination payment rolled over on or after 1 July 1997
- any amount allocated from surplus on or after 1 July 1997 that exceeds an amount considered reasonable by an eligible actuary
- any personal contributed amount made by a person to an account in their name, which includes deducted and undeducted member contributions, and
- any other contributed amount paid for, or by, the member to a provider, or otherwise credited, allocated or attributed to a member's account by a provider for the financial year.

Members of defined benefits schemes need to identify:

- the surchargeable contributions – to be reported as employer contributed amounts (defined benefits) – calculated using the formula set down for defined benefits schemes
- any personal contributed amount made by a person to an account in their name, which includes deducted and undeducted member contributions, and
- any other amount that may be reasonably regarded as attributable to the member under the scheme for the financial year.

## Changes to the MCS for the year ended 30 June 2006

- Some fields are no longer compulsory, including the 'allocated surplus amount', 'post-20 August 1996 component of an employer ETP' and 'other contributed amount'. You can either provide the actual values or leave these fields blank.
- Defined benefits providers must still report members' details and any actual (funded) employer contributions but there is no requirement to calculate and report notional amounts. Either report the actual values or leave these fields blank.
- The total contributed amount may not be the sum of the employer and personal contributed amounts reported. The total of all contributions received into the member's account for the year should be reported.

**WHEN DOES THIS STATEMENT HAVE TO BE COMPLETED?**

Providers are required to report to the Commissioner by the notification date or such later date as the Commissioner allows. For self-managed superannuation funds, the notification date is 31 March following the end of the financial year. For all other superannuation providers, the notification date is 31 October following the end of the financial year.

**EXAMPLES OF CONTRIBUTION DETAILS TO BE REPORTED**

**Superannuation (accumulated benefits) provider**

**EXAMPLE 1**

The provider receives for a member:

- \$3,400 contributed by the employer to cover the superannuation guarantee (SG) liability for the member.

Total contributed amount = \$3,400

Employer contributed amount (accumulation) = \$3,400

**EXAMPLE 2**

The provider receives for a member:

- \$5,000 contributed by the employer to cover the SG liability for the member, and
- \$3,000 contributed by the member.

Total contributed amount = \$8,000

Employer contributed amount (accumulation) = \$5,000

Personal contributed amount = \$3,000

**EXAMPLE 3**

The provider allocates \$2,000 (all of which an eligible actuary considered to be above a reasonable amount) to the member from reserves during the financial year and also receives for the member:

- \$4,000 contributed by the employer to cover the SG liability for the member
- a \$30,000 employer ETP rolled over by the member on 24 July 2000 (\$10,000 of the ETP is attributable to the post-20 August 1996 period), and
- \$3,000 contributed by the member.

Total contributed amount = \$39,000

Employer contributed amount = \$4,000

Post-20 August 1996 component of an employer eligible termination payment rolled over on or after 1 July 1997 = \$10,000

Allocated surplus amount = \$2,000

Personal contributed amount = \$3,000

Other contributed amount = \$20,000

**Superannuation (defined benefits) provider**

For the financial years ending 30 June 2000 onwards:

- the total contributed amount to be reported for a financial year is the member's surchargeable contributions and any amount reasonably regarded as attributable to the member under the scheme for the financial year
- surchargeable contributions are to be reported as employer-contributed amounts (defined benefits), and
- the method for calculating the above is set out in the Superannuation Contributions Tax (Assessment and Collection) Regulations 1997, or in accordance with another method approved in writing by the Commissioner.

**!** For the financial year ending 30 June 2006, you do not have to calculate and report notional amounts. Either report the actual value or leave blank.

# HOW TO COMPLETE THE STATEMENT

There are six sections in the *Superannuation member contributions statement*.

## SECTION A: SUPPLIER INFORMATION

The first section is about suppliers. The supplier is a person or organisation supplying the information on the statement (for example, a tax agent, accountant, superannuation administrator or the provider itself).

If the provider is completing the statement, the information under the headings 'Supplier information' and 'Provider information' should be the same. However, you need to complete **both** sections. Do not write 'as above'.

If a provider needs to report for more than five members in a financial year, the 'Supplier information' and 'Provider information' **only needs to be completed once**.

For example, if 20 members are to be reported for the 2004–05 financial year for a provider, complete the 'Supplier information' and 'Provider information' once on the first statement, then complete the 'Member information' section, 'Contributed amounts information' section and 'Contributed amounts transfer-out information' section (if applicable) for each of the 20 members (using as many statements as required). Ensure all statements for the superannuation provider are bundled together in the correct order before forwarding them to us.

### Question 1: Supplier's tax file number (TFN)

Write the TFN of the supplier of this statement. If the supplier is a tax agent, the tax agent number should be shown.

### Question 2: Supplier's Australian business number (ABN)

Write the ABN of the supplier of this statement.

### Question 3: Supplier's organisation name

Write the full name of the supplier of this statement.

### Question 4: Supplier's street address

Show the full street address of the supplier of this statement, **not** a post office box.

### Question 5: Supplier's postal address

Show the postal address of the supplier of this statement for service of notices. If the 'Address for service of notices' in the 'Provider information' section indicates that notices are to be sent to the supplier, notices for the superannuation provider will go to this address.

### Question 6: Supplier's contact person

Show the name, telephone number, facsimile number and email address of a person who may be contacted about any problems with the statement. The facsimile and telephone numbers should include the area code.

### Question 7: Number of completed *Superannuation member contributions statements* attached

Write the number of member contributions statements attached for this particular provider.

### Question 8: Your reference

Show a reference which we can quote back to the supplier if we have any questions about, or problems with, the information given in this statement. The supplier may find this useful if submitting a large number of statements to us.

### Question 9: Signature

The statement must be signed by the person supplying the statement to us. The statement will be returned if it is not signed.

### Question 10: Date

Show the date the statement was signed.

## SECTION B: PROVIDER INFORMATION

This second section of the statement asks for details about the superannuation provider.

If the provider is completing the statement, the information common under the headings 'Supplier information' and 'Provider information' should be the same. However, you need to complete **both** sections. Do not write 'as above'.

### Question 11: Provider's tax file number (TFN)

Write the TFN of the provider. If the superannuation provider does not have a TFN, it must apply for one from us.

### Question 12: Provider's superfund number (SFN)

Write the SFN (all nine digits) of the superannuation provider issued by the Australian Prudential Regulation Authority (APRA). If the provider does not have an SFN, leave this question blank.

### Question 13: Provider's Australian business number (ABN)

Write the ABN of the provider.

### Question 14: Financial year

This is the financial year for which the provider is lodging the *Superannuation member contributions statement*.

All information in the statement must relate to this financial year. For example, if information is being lodged for the 2004–05 financial year, this field would be filled in as 2005. If information is being lodged for the 2005–06 financial year, this field would be filled in as 2006.

If information is to be lodged for more than one financial year, a separate statement will need to be completed for each financial year.

### Question 15: Date of report

This is the date at which the information contained in the report represents a snapshot of the data contained in the provider's records.

For example, if a report is prepared which contains 'Contributed amounts information' for the 2004–05 financial year as well as transfers of 2004–05 contributed amounts which occurred up to 15 October 2005, the 'Date of report' would be 15 October 2005.

### Question 16: Provider's current name

Show the provider's current name.

### Question 17: Show the previous name of the provider if it has changed since last reported

If the name has changed since the last Tax Office surcharge assessment, income tax assessment or income tax return lodged with us, show the name that appeared on any of these.

### Question 18: Provider's street address

Show the provider's full street address, **not** a post office box.

### Question 19: Provider's current postal address

Show the provider's current postal address.

**Question 20:**

**What is the relationship between the supplier and provider?**

If the supplier is the administrator of the provider, tell us the code which best describes the administration. If the supplier is not the administrator, leave this question blank.

- A The supplier is the provider itself (that is, the provider is self-administered).
- C The supplier is an administrator of this provider and is best described as an accountancy practice.
- F The supplier is an administrator of this provider and is best described as a financial planning practice.
- I The supplier is an administrator of this provider and is best described as an industry administrator.
- L The supplier is a liquidator or provisional liquidator of this provider.
- R The supplier is an administrator of this provider and is best described as a retail administrator.
- S The supplier is an administrator of this provider and is best described as a specialist firm, consultancy or life insurance provider.
- T The supplier is an administrator of this provider and is best described as a tax agent.
- U The supplier is an administrator of this provider and is best described as an actuarial administrator.
- W The supplier is a controller or administrator of this provider (as defined for the purposes of the Corporations Law).
- X The supplier is the trustee of a bankrupt estate or the trustee of a deed under Part IX or Part X of the Bankruptcy Act.

**Question 21:**

**What is the structure of the superannuation scheme?**

Place an **X** in the appropriate box to show the structure of the retirement benefits of the superannuation scheme.

It can be a choice of:

- accumulated benefits scheme
- funded defined benefits scheme
- unfunded defined benefits scheme, or
- if the scheme has both accumulated and defined benefits accounts, class the scheme as a defined benefits scheme.

**Question 22:**

**Is the superannuation provider a deferred annuity provider?**

Place an **X** in the appropriate box if the superannuation provider is a deferred annuity provider. If the provider has both deferred annuity and superannuation products, class the provider as a deferred annuity provider.

**Question 23:**

**Address for service of notices**

Place an **X** in the appropriate box to indicate whether correspondence (such as surcharge assessments or acknowledgment reports) is to be sent to the provider's postal address or the supplier's postal address.

**Question 24:**

**Contact person**

Show the name, telephone number, facsimile number and email address of a person in the provider organisation who may be contacted regarding any errors in the information. Facsimile and telephone numbers should include the area code.

**Question 25:**

**Are bank details to be added, updated or cancelled?**

Place an **X** in the appropriate box to indicate whether bank details are to be added, updated, or cancelled.

**Question 26:**

**Bank details**

Show details of the provider's bank account which any Super Co-contributions for the member should be paid into.

We will only pay Super Co-contributions for a member electronically. For Super Co-contributions to be sent for the member, the provider's bank account details must be completed.

**Question 27:**

**Signature**

The statement must be signed by a person representing the superannuation provider.

**Question 28:**

**Date**

Show the date the statement was signed.

**SECTION C: MEMBER INFORMATION**

This section is about the member for whom the provider needs to report contribution information.

We need to be able to identify the member for whom the provider has reported contributed amounts during the financial year. If we cannot identify the member:

- the maximum surcharge rate may apply to the member's surchargeable contributions, or
- the member may not receive their full Super Co-contribution.

The maximum surcharge rate percentages are:

Percentage of employer financed component	Accrual dates
15.0%	before 1 July 2003
14.5%	2003–04 financial year
12.5%	2004–05 financial year

Surcharge has been abolished, effective 1 July 2005 onwards. Assessments of superannuation contributions will not be issued for surchargeable contributions made or received in the 2005–06 or later financial years. Assessments of surcharge relating to surchargeable contributions made or received in the 2004–05 or previous financial years will continue to be issued and need to be paid.

**Question 29:  
Provider's tax file number (TFN)**

Write the TFN of the provider.

**Question 30:  
Member account number**

Show the account number used by the provider to identify the member's account with the provider. The provider must allocate an account number to all members. The account number can contain letters and/or numbers.

You must use the same account number for the member as the one you used the last time you lodged a member contributions statement.

The account number, together with the provider client identifier, must uniquely identify a member's account with the provider.

**Question 31:  
Provider's member client identifier**

Write the identifier which the provider uses to link all accounts for a person within the organisation. An example of a client identifier is a 'Customer number' which may be used to link different member accounts held by one person.

The account number, together with the provider client identifier, must uniquely identify the member's account with the provider. The client identifier can be left blank if the account number for the member is unique within the provider.

**Question 32:  
Date account opened**

Show the date that contributions began to be paid into the account for, or by, the member. At a minimum, the provider must indicate whether or not the account was opened before 7 May 1997. If the date the account was opened is unknown, but the provider can determine that the account was opened before 7 May 1997, show this date as 1 January 1900.

**Question 33:  
Account status**

Place an **X** in the appropriate box which shows the status of the member's account within the provider. The status can be either:

- the member's account is active (contributed amounts received), or
- the member's account is closed.

If contributed amounts were held on 30 June but the member exited after that date and before the notification date, the contributed amounts transfer-out information should be supplied so that an assessment can issue to the destination provider or the member.

**Question 34:  
Account benefit structure**

Show the structure of the member's account. It can either be:

- accumulated benefits account
- funded defined benefits account, or
- unfunded defined benefits account.

**Question 35:  
Is the member's account a deferred annuity account?**

Place an **X** in the appropriate box to indicate whether the member's account is a deferred annuity account or not.

**Question 36:**  
**Member's tax file number (TFN)**

Show the TFN of the member.

**!** If the TFN is not shown, and we have taken all reasonable steps to determine the member's TFN without success:

- the maximum surcharge rate may apply to the member's surchargeable contributions, or
- the member may not receive their full Super Co-contribution.

**Question 37:**  
**Full name**

Show the full name and title of the member. Please provide as much detail as your records permit.

**Question 38:**  
**Show the previous name of the member if it has changed since last reported**

If the name of the member has changed, show the previous name. Please provide as much detail as your records permit.

**Question 39:**  
**Sex**

Place an **X** in the appropriate box:

- male
- female, or
- unknown.

**Question 40:**  
**Date of birth**

Show the member's date of birth.

**Question 41:**  
**Residential address**

If known, show the full residential address of the member. Where a full residential address is not supplied for the member and a full employer address is not supplied for the member, any assessment advice for the member will be sent to the superannuation provider.

**Question 42:**  
**Has mail sent to the above address been returned unclaimed?**

Place an **X** in the appropriate box.

**Question 43:**  
**Is the member deceased?**

Place an **X** in the appropriate box. This box must be marked **X** where the death benefit box at question 64 in the 'Contributed amounts transfer-out' information has been marked **X**.

**Question 44:**  
**Member's date of death**

If the member is deceased, show the date of death.

**Question 45:**  
**Does the provider accept Super Co-contributions on behalf of the member?**

Place an **X** in the appropriate box to indicate whether the provider will accept Super Co-contributions for this member.

**Duplicate copy of the member information section**

You will find multiple copies of Section C: Member information in the form at the back of these instructions. The extra copy is for your use, should you need more than one copy. See instructions for lodging multiple copies on page 5 under Section A: Supplier information.

**SECTION D: EMPLOYER INFORMATION**

If the member has more than one employer, show the employer for whom you have the most detail.

**Question 46:**  
**Employer's name**

Show the registered business name of the member's employer.

**Question 47:**  
**Employer's trading name**

Show the trading name of the member's employer.

**Question 48:**  
**Employer's business address**

Write the full business address of the member's employer. Where a full residential address is not supplied for the member and a full employer address is not supplied for the member, any assessment advice for the member will be sent to the superannuation provider.

**Question 49:**  
**Employer's Australian business number (ABN)**

Show the ABN of the member's employer.

## SECTION E: CONTRIBUTED AMOUNTS INFORMATION

Amounts from contributions-splitting ETPs should not be reported on this form.

This section is to be used to report member contributions amounts.

Contributed amounts must be reported for a member if amounts were contributed, credited or otherwise attributed to the account of the member in the financial year for which the report is being prepared.

When an amended record is sent for a member, all data questions about that member must be re-sent. You should not just amend the question. Amounts reported should be the total for the period, not just the change in amounts since the original contributed amounts were reported to us.

This record may be used to report details of any changes or omissions in the information that has previously been reported where the provider is reasonably satisfied the changes or omissions will affect an assessment.

### Question 50: Total contributed amount

This information must be given by providers that are the holders of contributions received/credited for or otherwise attributed to members for the financial year.

For a member (**other** than a member of a defined benefits superannuation scheme) it includes all amounts paid for or by the member to a provider, or otherwise credited or attributed to a member's account by a provider for the financial year, or any allocated surplus amount **less** amounts reasonably attributable to interest. This is the **total** of the following fields:

- employer contributions (reported at question 51)
- the post-20 August 1996 component of an employer ETP rolled over on or after 1 July 1997 (reported at question 53)
- the allocated surplus amount (reported at question 54)
- personal contributions (reported at question 55), and
- other contributions (reported at question 56).

For a member of a **defined benefits superannuation scheme**, the total contributed amount is the **total** of the following fields:

- the surchargeable contributions for the *member* for the financial year and includes any other amount that may be reasonably regarded as attributable to the member under the scheme for the financial year (reported at question 52)
- personal contributions (reported at question 55), and
- other contributions (reported at question 56).

❗ For the year ended 30 June 2006, the total contributed amount may not be the sum of the employer and personal contributed amounts reported. You should continue to report the total of all contributions received into the member's account for the year.

### Question 51: Employer contributed amount (accumulation)

Superannuation (accumulated benefits) providers are required to report that part of the total contributed amount that are taxable contributions for the financial year in terms of:

- subparagraphs 274(1) (a) (i) or 274(1) (ba) (i) of the *Income Tax Assessment Act 1936* – that is, contributions made by an employer or by another person who is not the member
- subparagraphs 274(1) (b) (ii) or 274(1) (ba) (iv) or paragraph 274(1) (d) of the *Income Tax Assessment Act 1936* – that is, a superannuation guarantee voucher (shortfall component) paid by the Commissioner to the superannuation provider, and
- paragraph 274(1) (e) of the *Income Tax Assessment Act 1936* – that is, amounts paid by the Commissioner to the superannuation provider from the Superannuation holding accounts (SHA) special account.

Superannuation (defined benefits) providers should leave this question blank.

### Question 52: Employer contributed amount (defined benefits)

Superannuation (defined benefits) providers must report that part of the total contributed amount that are surchargeable contributions for the financial year that constitute the actuarial value of the benefits that accrued to, and the value of the administration expenses and risk benefits provided in respect of, the member for the financial year.

For the financial years ending 30 June 2000 to 30 June 2005, it is the amount worked out using the method set out in the Superannuation Contributions Tax (Assessment and Collection) Regulations 1997, or in accordance with another method approved in writing by the Commissioner.

❗ For the financial year ended 30 June 2006, there is no requirement to calculate and report notional amounts. You can provide the actual value or leave this field blank.

**Question 53:  
Post-20 August 1996 component of an employer eligible termination payment (ETP)**

This question only applies to rollovers made on or after 1 July 1997. If you are preparing an MCS for the year ended 30 June 1997, leave this question blank.

Show the surchargeable amount calculated using the formula:

$$\frac{\text{Post-20 August 1996 period}}{\text{Total period}} \times \text{eligible termination payment}$$

Where:

- post-20 August 1996 period means the number of days in the period of the taxpayer's employment for which the eligible termination payment was made that occurred after 20 August 1996
- total period means the number of days in the period of the taxpayer's employment for which the eligible termination payment was made, and
- eligible termination payment (ETP) has the same meaning as in paragraph (a) of the definition of an eligible termination payment in subsection 27A(1) of the *Income Tax Assessment Act 1936* (other than the amount of a capital gains tax exempt component, the amount of a post-June 1994 invalidity component or an ETP from an employee share acquisition scheme).

ⓘ For the financial year ended 30 June 2006, you can provide the actual value or leave this field blank.

**Question 54:  
Allocated surplus amount**

This question only applies to surplus allocated on or after 1 July 1997. If you are preparing an MCS for the year ended 30 June 1997, leave this question blank.

This information is only to be given by a superannuation (accumulated benefits) provider.

Show the amount allocated to the member from surplus, for the financial year being reported, that exceeds an amount considered reasonable by an eligible actuary.

ⓘ For the financial year ended 30 June 2006, you can provide the actual value or leave this field blank.

Superannuation (defined benefits) providers should leave this question blank.

**Question 55:  
Personal contributed amount**

Both superannuation (accumulated benefits) providers and superannuation (defined benefits) providers must report any personal contributed amount made by a person to an account in their name. These may include deducted and undeducted member contributions.

ⓘ Super Co-contributions entitlements are determined using the amounts reported at this question. Do not include Super Co-contributions **received** for the member during the reporting period at Question 55. These are other contributed amounts and may be reported at Question 56.

**Question 56:  
Other contributed amount**

Superannuation (accumulated benefits) providers must report in this field all other amounts (apart from amounts regarded as reasonably attributable to interest) that are paid for, or by the member to the provider; or otherwise credited, allocated or attributed to the member's account by the provider for the financial year that were not already reported at questions 51, 53, 54 and 55.

Superannuation (defined benefits) providers must report in this field all other amounts that may be reasonably regarded as attributable to the member under the scheme for the financial year that were not already reported at questions 52, 53 and 55.

ⓘ For the financial year ended 30 June 2006, you can provide the actual value or leave this field blank.

**Question 57:  
Electronic checksum**

To assist in confirming the accuracy of the information captured by us, please show the total of questions 50, 51, 52, 53, 54, 55 and 56. Do not worry if this figure appears to 'double count' contributed amounts. It is only a mathematical check. This figure is not used to calculate any assessment.

**Question 58:  
Account balance**

Show the member's withdrawal benefit as at the last member reporting date – for example, the 30 June annual statement to the member. This field must be supplied if the superannuation provider can accept Super Co-contributions for the member.

**Question 59:**  
**Are there any contributed amounts transfer-out records for this member?**

To help us confirm the accuracy of the information, please show the total number of contributed amount transfer-out records for this member. If there are no contributed amount transfer-out records to be reported for the member, leave this question blank.

For each contributed amount transfer-out record to be reported for this member for the financial year, complete Section F: Contributed amounts transfer-out information.

When completing the 'Contributed amounts transfer-out information' section, ensure that questions 60, 61 and 62 on the statement are identical to questions 29, 30 and 31 in the related Section C: Member information. This will help ensure the contributed amounts transfer-out information is linked to the correct member information section.

**SECTION F: CONTRIBUTED AMOUNTS TRANSFER-OUT INFORMATION**

Amounts from contributions-splitting ETPs should not be reported on this form.

This section is to be used to report contributed amounts transferred out.

**!** For the year ended 30 June 2006, some fields are no longer compulsory fields. For further information, see page 3 **Changes to the MCS for the year ended 30 June 2006**. You should adopt the same approach in SECTION F as you adopted in SECTION E.

Contributed amounts transfer-out information should always be reported to us for any transfers of contributed amounts out of a member's account which occurred due to the payment of:

- a lump sum
- pension
- annuity
- departing Australia superannuation payment (DASP), or
- death benefit.

Contributed amounts transfer-out information should only be reported to us if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

This procedure applies regardless of the financial year you are reporting for (only transfers-out to other providers are reported differently for 1998–99 and subsequent financial years).

Different arrangements apply for transfers of contributed amounts which have occurred due to a rollover of all or part of the balance of a member's account to another superannuation provider:

- for the 1996–97 and 1997–98 financial years only, contributed amounts transfer-out information must always be supplied to us for each rollover of contributed amounts to another provider
- for 1998–99 and subsequent financial years, superannuation providers who transfer all or part of a member's total contributed amount for the financial year to another provider (the destination provider) on or before 30 June are required to report the transfer details to destination providers within 30 days of the transfer occurring. A destination provider that is the holder of the contributions at the end of the financial year is responsible for reporting the details of the contributed amounts to us, and
- transfer providers must advise us of the name, address, the first six digits of the SFN of the destination provider or the destination provider's ABN, and details of contributed amounts for a financial year, held on 30 June, that are rolled over after 30 June. This will ensure that any assessment of those contributed amounts can issue to the destination superannuation provider.

If we do not receive sufficient contributed amounts transfer-out information for any contributed amounts reported to have been made to the member account, we will assume the contributed amounts are still with the provider.

When an amended statement for contributed amounts transfer-out information is sent for a member, all data questions in respect of that member must be completed, not just the question being amended.

Amounts reported should be the total for the period (not just the change in amounts since the original contributed amounts transfer-out information was reported to us).

**Question 60:**  
**Provider's tax file number (TFN)**

Show the TFN of the reporting superannuation provider. This must be identical to the provider's tax file number (TFN) shown at question 29 in Section C: Member information.

**Question 61:**  
**Member account number**

Show the account number of the member in the reporting superannuation provider. This must be identical to the account number shown at question 30 in Section C: Member information.

**Question 62:**

**Provider's member client identifier**

Show the client identifier of the member of the reporting provider. This must be identical to the provider's client identifier shown at question 31 in Section C: Member information.

**Question 63:**

**Your reference**

Show a unique reference for the contributed amount transfer-out record for the member which we can quote back to you in the event of any questions or problems we may have with the contributed amounts transfer-out information.

**Question 64:**

**Amount transferred to**

Place an **X** in the appropriate box to indicate where the amount was transferred.

This may be either a:

- rollover to another superannuation provider account, including for a deferred annuity product
- payment to an individual (pension or annuity, lump sum or DASP payment)
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

**Question 65:**

**Name of destination**

Show the name of the organisation to which, or the person to whom, the amount was transferred. If the transfer was made to the member, leave this question blank. If the transfer was a rollover to another provider account or a death benefit payment to an individual, this question must be completed.

**Question 66:**

**Street address of destination**

Show the full street address, not a post office box.

**Question 67:**

**Postal address of destination**

Show the postal address for service of notices.

**Question 68:**

**Destination provider Australian business number (ABN)**

Show the ABN of the destination provider. For transfers for the period 1 July 2001 to 30 June 2003, either this question or the destination provider SFN (at question 69) must be supplied. For transfers on or after 1 July 2003, this field **must** be supplied.

**Question 69:**

**Destination provider superfund number (SFN)**

Show the SFN of the destination provider (as issued by APRA or the former Insurance and Superannuation Commission).

Only the first six digits of the number are required. If the destination provider does not have an SFN, leave this question blank.

**Question 70:**

**Destination provider tax file number (TFN)**

Providers may wish to report the TFN of the destination provider. Show the TFN of the destination provider to which the amount was transferred.

If the destination provider TFN is not known, leave this question blank.

**Question 71:**

**Destination provider product identification number**

Show the product identification number within the destination provider to which the amount was transferred.

For transfers of surchargeable contributions that have occurred on or after 1 July 2002, either this question or destination provider member account number at question 72 must be supplied.

**Question 72:**

**Destination provider member account number**

Show the account number of the member within the provider to which the amount was transferred. For transfers on or after 1 July 2002, either this question **or** the destination provider product identification number at question 71 must be supplied.

**Question 73:**

**Destination provider client identifier**

Show the client identifier of the member within the provider to which the contributed amount was transferred. An example of a client identifier is the customer number which may be used to link different member accounts held by one person. For transfers on or after 1 July 2002, this question **must** be supplied if it applies to the destination provider member account number supplied at question 72.

**Question 74:  
Date provider ceased to be the holder of the contributions**

Show the date the provider ceased to be the holder of the contributions (if you require any further assistance, see Superannuation Contributions Determination SCD 98/1).

**Question 75:  
Transferred total contributed amount**

Please see page 12 for guidelines on when to report contributed amounts transfer-out information to us.

Show the amount or part thereof of the total contributed amount (as reported at question 50 in Section E: Contributed amounts information) that is being transferred to the destination named at question 65 of this section.

Please note that the 'Transferred total contributed amount' cannot be greater than total contributed amount shown at question 50 in Section E: Contributed amounts information.

**Question 76:  
Transferred employer contributed amount (accumulation)**

Show the amount or part thereof of the employer contributed amount (accumulation) (as reported at question 51 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 77:  
Transferred employer contributed amount (defined benefits)**

Show the amount or part thereof of the employer contributed amount (defined benefits) (as reported at question 52 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 78:  
Transferred post-20 August 1996 component of an employer eligible termination payment (ETP)**

Show the amount or part thereof of the post-20 August 1996 component of an employer ETP (as reported at question 53 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 79:  
Transferred allocated surplus amount**

Show the amount or part thereof of the allocated surplus amount (as reported at question 54 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 80:  
Transferred personal contributed amount**

Show the amount or part thereof of the personal contributed amount (as reported at question 55 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 81:  
Transferred other contributed amount**

Show the amount or part thereof of the other contributed amount (as reported at question 56 in Section E: Contributed amounts information) that is contained in the total contributed amount being transferred.

**Question 82:  
Electronic checksum**

To help us confirm the accuracy of the information we capture, please show the total of questions 75, 76, 77, 78, 79, 80 and 81. Do not worry if this figure appears to 'double count' contributed amounts. It is only a mathematical check. This figure is not used to calculate any assessment.

**➤ MORE INFORMATION**

For more information about the *Superannuation member contributions statement*:

- visit our website at [www.ato.gov.au/super](http://www.ato.gov.au/super)
- phone our information line on **13 10 20** between 8.00am and 6.00pm, Monday to Friday, or
- write to us at  
**Australian Taxation Office**  
**PO Box 3578**  
**ALBURY NSW 2640**

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

