

# Request for a determination of the deductible amount of UPP of an Australian superannuation pension or annuity

Complete this form if you have received an Australian superannuation pension or annuity and want to know the amount you can claim as a deductible amount in relation to the undeducted purchase price (UPP). **The response we provide to you will be as a private ruling.** 

#### WHEN COMPLETING THIS FORM

Print clearly in BLOCK LETTERS using a black pen only.



Place  $|\mathcal{X}|$  in ALL applicable boxes.

Se	ection A: Your details
1	Tax file number (TFN)       Image: Sector of the sector of t
2	Your full name
Title:	
First	given name Other given names
3	Date of birth
4 Strou	Postal address
	urb/town/locality Postcode
5	Daytime phone number (include area code)
5	
Se	ection B: Fund member details
6	What is the name of the superannuation fund or company paying your superannuation pension or annuity?
7	On what date did your superannuation pension or annuity commence (this is the first day of the first payment period of the superannuation pension)?

## (this is the first day of the first payment period of the superannuation pension)?

For example, if your superannuation pension is paid monthly, and the first payment is made on 1 March 2007 and that payment relates to the previous month, the date on which the superannuation pension commenced is 1 February 2007.



## 8 Are you receiving a superannuation pension?

	No	Yes		Please p	provide	the follo	owing d	letails													
	fund or	nount did retiremen perannuat	nt savin	igs acc	ount (F	RSA) a	fter 30	June		3?				\$			,				
	What pa	art of this	amour	nt did y	ou not	claim	as a ta	ax de	ducti	ion?				\$			,				
	(CGT) ex	ou rolled c xempt an RSA acco	nounts					No		Ye	s 📄	What	amount?	? <b>\$</b> [			,				
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	No	Yes		Please p	provide	the follo	owing d	letails													
	What amounts did you contribute towards your superannuation fund before 1 July 1983? \$																				
		t part of t supply this					aim a ta	ax de	educt	tion or	tax off	fset?		\$			,		•		
10	eligible	ire recei termina nnuatioi	ation p	ayme	nts (E	TP) w													•		
	CGT exe	mpt comp	onent			\$		, 🗌 [		•											
	Undeduc	ted contrib	butions			\$		, 🗌		-											
	Concess	ional comp	oonent			\$		, 🗌		•											
	Pre-July	1983 com	ponent			\$		, 🗌		•											
	Post-Jun	ie 1983 un	ntaxed e	lement		\$		, 🗌		•											
	Post-Jun	e 1983 ta	xed eler	nent		\$		, 🗌		•											
	Post-Jun	ie 1994 inv	alidity o	compone	ent	\$		, 🗌		-											
11		u purcha by rolling											now r	ecei	ving	9					
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13	(a) Ist	he perio	od tha	t you v	vill be	recei	ving tl	he sı	uper	annua	ation p	pensio	on or a	nnui	ty fi	xed	?				
	No		Yes		w long i					lonths		Years									
	(b) Wh	at are th	he cor	dition	s und	er wh	ich th	e pa	yme	nts ar	re mad	de?									
					-																

## 14 Is your superannuation pension a reversionary superannuation pension?

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## Section C: Checklist

## 20 Are you currently or have you ever been subject to an audit by us on the issues raised by this private ruling request, or have you been notified of a proposed audit?

	No 🗌	Yes	<ul> <li>Please provide details of:</li> <li>our reference number/s, and</li> <li>the name/s of our officer/s conducting the audit.</li> </ul>
21		oreviouel	y sought an oral or written ruling for this issue?
21	No	Yes	<ul> <li>Please provide details of:</li> <li>our reference number/s, and</li> <li>the date/s of the ruling/s.</li> </ul>
22	(Include the s	-	do you want the private ruling to cover? d date/s. For example 1 July 2005 to 30 June 2006.) Year Day Month Year to
23	Would you	like us to	o amend your assessment/s for the period covered by the private ruling?
	No	Yes	<ul> <li>If so:</li> <li>Which income years would you like amended?</li> <li>Normally you can only amend within two years of the date of the assessment. If you wish to amend outside that time, you will need to lodge an objection and ask for an extension of time to lodge the objection. For more information refer to <i>How to lodge an objection</i> (NAT 13470).</li> </ul>
			<ul> <li>Did you include a deduction in your tax return in relation to this issue?</li> <li>No Yes How much?</li> </ul>
			<ul> <li>If you did previously include a deduction in your tax return any amendments may not be in your favour. Is there any information you would like to provide to explain how you determined the amount included in your return and what you are doing differently now?</li> <li>Are there any other circumstances that we should know about in relation to your situation?</li> </ul>

## Section D: Declaration

#### Complete and sign one of the following statements that applies to you

I declare that I am applying for my own private ruling and I certify that the information contained in this document and any attached documents is true and correct.

Your name (Print in BLOCK LETTERS)	
Your signature	
	Date Day Month Year Day I I I I I I I I I I I I I I I I I I I
<ul> <li>I declare that I am applying for a private ruling on behalf of another individual, an</li> <li>certify this document, and attached documents have been prepared in accorda supplied by the individual identified on this form and, where applicable, in the a</li> <li>have received a declaration from the individual identified on this form and, when documents, stating that the information provided in each document is true and</li> <li>am authorised as the agent/legal personal representative of the individual identified where applicable, in the attached documents.</li> </ul>	ance with the information attached documents are applicable, in the attached I correct, and
Agent's/Legal personal representative's name (Print in BLOCK LETTERS)	
Agent's/Legal personal representative's signature	

	Date <sub>Day</sub>	Month	Year
• Agent' includes a tax agent or tax professional authorised to give this application to the Commissioner of Taxation.			
<ul> <li>'Legal personal representative' means:</li> <li>an executor or administrator of a deceased estate</li> <li>a person holding a general power of attorney, or</li> <li>a trustee of an estate of a person under a legal disability.</li> </ul>			

#### 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 for private ruling applications, please go to **ato.gov.au/privacy** 

Send the completed private ruling request along with
supporting documentation to
PO Box 3100
PENRITH NSW 2740.