



Death benefit rollover statement

Completing your statement

! Only use this form for the roll-over of a death benefit for an eligible dependant beneficiary in relation to a deceased member on or after 1 July 2017.

If you need to correct an error regarding a payment made between 1 July 2013 and 30 June 2017, use NAT 70944-**03.2013**

If you need to correct an error regarding a payment made before 1 July 2013, use NAT 70944-**05.2007**.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and you pay a death benefit rollover to another fund or RSA.

! You (transferring fund) must provide this form to the receiving fund within a certain time of paying the rollover death benefit. For the purposes of this form, you can transmit the member's or beneficiary's details, including TFNs: *Superannuation Industry (Supervision) Act 1993*, *Income Tax Assessment Act 1997* and *Taxation Administration Act 1953*. For more information about privacy of the information being transmitted please contact the entity you are providing this form to.

! You must provide your member or beneficiary with a statement using this form (or a similar form you create that includes the same information) for **all** death benefit rollovers within 30 days of paying the rollover, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Completing your statement

If you are filling in this form by hand:

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

! Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

4 (a) Unique superannuation identifier (USI):

(b) Member client identifier:

Section B: Member's or beneficiary's details

5 **Tax file number (TFN)**

6 **Full name**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

7 **Residential address**

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if other than Australia

8 **Date of birth** / /

9 **Daytime phone number** (include area code)

10 **Email address** (if applicable)

Section C: Death benefit rollover transaction details

 Include dollars and cents. The totals at item 16 and 17 must both equal the amount of the rollover payment.

11 **Income stream taxation indicator**

12 **TFN of deceased member**

13 **Full name of deceased member**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

14 **Date of birth of deceased member** / /

15 **Service period start date** / /

16 Tax components

Tax-free component	\$	<input type="text"/>
KiwiSaver tax-free component	\$	<input type="text"/>
Taxable component:		
Element taxed in the fund	\$	<input type="text"/>
Element untaxed in the fund	\$	<input type="text"/>
Tax components TOTAL	\$	<input type="text"/>

! Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's or beneficiary's full interest in your superannuation fund.

17 Preservation amounts

Preserved amount	\$	<input type="text"/>
KiwiSaver preserved amount	\$	<input type="text"/>
Restricted non-preserved amount	\$	<input type="text"/>
Unrestricted non-preserved amount	\$	<input type="text"/>
Preservation amounts TOTAL	\$	<input type="text"/>

! If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: Dependent child death benefit rollover details

! Only complete for the roll-over of a death benefit of an eligible beneficiary who is a dependent child of a deceased member if the:

- income stream is not a reversionary death benefit income stream and the
- transferring fund has not started paying the death benefit income stream to the child.

18 Value of interest at member's death

Retirement phase	\$	<input type="text"/>
Accumulation phase	\$	<input type="text"/>
% share of above for this dependant		<input type="text"/> %

Section E: Transferring fund

19 **Fund's ABN**

20 Fund name

21 Contact name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

22 **Daytime phone number** (include area code)

23 **Email address** (if applicable)

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

- ⊖ Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information given on this application, including any attachments, is accurate and complete.

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

Day Month Year
□□ / □□ / □□□□

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name (BLOCK LETTERS)

Authorised representative signature

Date

Day Month Year
□□ / □□ / □□□□

Tax agent number (if you are a registered tax agent) □□□□□□□□

Where to send this form

⚠ Do not send this form to the ATO.

If the rollover data standards **do not apply** to the transaction, you must do all of the following:

- send the form to the receiving fund in section A within seven days of paying the rollover
- provide a copy to the member in section B within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards **do apply** to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section A)
- use this form only to provide a statement to the member in section B within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.