

Capital gains tax cap election

Complete this form when you are contributing to legalsuper and you intend to make a capital gains tax (CGT) cap election.

Return this completed form to:

legalsuper
GPO Box 4952
Melbourne VIC 3001
DX145 Melbourne
Phone: 1800 060 312
Fax: 1800 614 431

Email: mail@legalsuper.com.au

1. Member details

Membership number

Mr Mrs Ms Miss Dr Justice

Surname

Given names

Date of birth (dd/mm/yyyy)

Postal address

Suburb/Town/City

State Postcode

Telephone (Work)

Telephone (Home)

Email

Contribution amount

Small business retirement exemption amount

\$

Small business 15-year exemption amount

\$

2. Employment declaration for members aged 65-74

Have you worked at least 40 hours in a consecutive period of 30 days in the financial year ended 30 June 2009

YES NO

See reverse side of this form for more information

I acknowledge that:

- i. I am an eligible person (as defined on the back of this form).
- ii. Any amount not claimed is not exempt.
- iii. The amount claimed does not cover the whole, or any part included in a previous notice.
- iv. I cannot revoke or withdraw this notice, however I may vary it.
- v. I cannot give a notice to the Trustee of **legalsuper** after I have ceased to be a member of the Fund.
- vi. At the time of this notice, I am a member of **legalsuper**.
- vii. No previous notice has been given in respect of this contribution.
- viii. I declare that contributions have been made by me, or on my behalf, and I have met the requirements of section 292-100 or the Income Tax Assessment Act 1997 to elect to have the contributions excluded from the non-concessional contributions cap.
- ix. I understand that the personal information that I have provided on this form will be used for the purpose of administering my account (and in particular claiming an appropriate tax deduction under Tax legislation).
- x. I declare the information I have given on this form is complete and correct.

Member's signature

Date (dd/mm/yyyy)

Please note:

You cannot claim a tax deduction unless this section has been:

1. signed by you;
2. acknowledged by the Trustee; and
3. returned to you.

For a copy of **legalsuper's** Privacy Statement please call **legalsuper** Administration on **1800 060 312** or visit the Fund's website www.legalsuper.com.au

Acknowledgement

The Trustee of **legalsuper** hereby acknowledges receipt of the above notice

Signed on behalf of the Trustee

Date (dd/mm/yyyy)

See reverse side of this form for important information

Important information

Who should complete this election?

You should complete this election if contributions have been made to your super, during the financial year from the disposal of a certain small business assets, and you:

- want to exclude these contributions from the non-concessional contributions cap, and
- have not reached your \$1 million CGT cap amount - this amount is indexed on an annual basis and rounded to the nearest \$5,000.

For more information about CGT exemptions contact the ATO

- at www.ato.gov.au or
- phone 13 10 20 between 8.00am and 6.00pm Monday to Friday or
- write to PO Box 3100 PENRITH NSW 2740

Important note

You should seek professional advice that takes into account your circumstances and eligibility to make this contribution. If you are ineligible to make this contribution you may be subject to a significant tax liability and your contribution is nonrefundable.

Employment declaration

Accepting Personal Contributions

If you are aged between 65 and 74, you are required to complete a declaration confirming your employment each financial year in which you or your employer contributes into your superannuation account.

To be eligible to contribute you must have been gainfully employed for at least 40 hours within a period of 30 consecutive days in the financial year in which you or your employer made a contribution.

Declaration

By selecting "NO", you acknowledge that legalsuper will not be able to accept your contribution. Your contribution will be returned to you.

By selecting "YES", you declare that all the information supplied by you on this form is correct and that you have supplied **legalsuper** your tax file number.

Voluntary cashing of benefits

If you wish to withdraw your benefit you can obtain a benefit payment advice form by calling **legalsuper** on **1800 060 312**.