



SUPERANNUATION CONTRIBUTIONS (D12)

SUBSTANTIATION REQUIREMENTS

What can you claim?

- You may be able to claim a tax deduction for personal super contributions that you made to your super fund from your after-tax income, for example, from your bank account directly to your super fund.
- Before you can claim a deduction for your personal super contributions, you must give your super fund a Notice of Intent to claim form and receive an acknowledgement from your superannuation fund.

What can't you claim?

- You can't claim a deduction for superannuation contributions paid by your employer directly to your super fund from your before-tax income such as:
 - The compulsory super guarantee
 - Salary sacrificing super amounts
 - Reportable employer super contributions.

SUBSTANTIATION REQUIREMENTS (What do you need to prove your claim)

1	Copy of confirmation letter from Superfund allowing the deduction for your personal superannuation contribution.
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