Australian Government
Australian Taxation Office

PAYG payment summary statement

34470412

WHAT THIS FORM IS FOR

This form is part of the annual report that must be lodged by pay as you go withholding payers, when they choose to report on paper.

This form should only be completed for the 2010 financial year or later.

Refer to the instructions on the back for how to complete this form.

Print clearly in BLOCK LETTERS with a black pen only. Do not use rubber stamps to show payer details.

Complete and send this form to us by **14 August** with the **Tax Office originals** of the payment summaries issued. Do not use this form if you report using electronic media.

Send your completed form to:
Australian Taxation Office
Locked Bag 50
PENRITH NSW 2740

If you are **amending a payment summary statement** you have already sent, place X in this box ☐

Statement for year ending 30 June ☐☐☐☐

Payer details

Payer's ABN or withholding payer number ☐☐ ☐☐☐ ☐☐☐ ☐☐☐

Branch number ☐☐☐

Payer's name

Payer's address

Street number and street name

Suburb, town or locality | State | Postcode

Contact name

Contact phone number

Sample only

Payment summaries issued

Payment summary type	Total number of payment summaries issued	Total of gross payments or taxable components (whole dollars)	Total of amounts of tax withheld (whole dollars)
Individual non-business (includes salaries or wages paid to employees)	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX
Employment termination payment	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX
Superannuation lump sum	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX
Superannuation income stream	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX
Business and personal services income	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX
Foreign employment	☐☐☐☐☐	$ ☐☐☐,☐☐☐,☐☐☐ ·XX	$ ☐☐,☐☐☐,☐☐☐ ·XX

Declaration *I declare that the information given on this form is complete and correct.*

Signature

Date Day ☐☐ / Month ☐☐ / Year ☐☐☐☐

Photocopy this form. You will need to keep a copy of this completed form, together with the PAYG payer's copy of the payment summaries issued, for your records.

IMPORTANT INFORMATION

This form should only be completed for the 2010 financial year or later.

Under pay as you go (PAYG) withholding, payers are required to lodge an annual report by **14 August** each year. An annual report consists of a completed *PAYG payment summary statement* and the **Tax Office originals** of the completed payment summaries. Send your annual report to the appropriate address at the front of this form. You may incur a penalty if you do not lodge your annual report by the due date.

If you report your payment summary information to us electronically, you don't need to complete this form.

Photocopy this form. You will need to keep a copy of this completed form, together with the **PAYG payer's copy** of the payment summaries issued, for your records.

How to complete your *PAYG payment summary statement*

Statement for year ending 30 June

The year must be shown as a four digit figure. For example the year ending 30 June 2010 must be shown as '2010' and not '10'.

PAYER DETAILS

Payer's ABN or withholding payer number and branch number

Write your Australian business number (ABN), or withholding payer number (WPN), in the boxes provided. For payers with an ABN, the ABN should be the one that appears on the activity statement you report your PAYG withholding amounts on. If you have one ABN, but multiple branches, you should show the branch number. If you do not have a branch number, leave the boxes blank.

Payer's name

The name should be the same as the one that appears on the activity statement you report your PAYG withholding amounts on.

Payer's address

The street number and name, suburb, town or locality, state or territory and postcode must be shown separately in the fields provided.

Contact name and contact phone number

Provide a daytime contact name and phone number so that we can contact you if any information needs to be checked.

Declaration

Sign and date the form. The *PAYG payment summary statement* is now a legal document and the law imposes penalties for giving false or misleading information.

Payment summaries issued

For each payment summary type you issued for the financial year, provide the following details:

- the total number of payment summaries you issued
- the total of gross payments or taxable components, in whole dollars
- the total amounts of tax withheld, in whole dollars.

For individual non-business payment summaries include the following at 'Total of gross payments':

- gross payments
- CDEP payments
- other income
- total allowances
- total lump sum payments (excluding any amounts shown at D).

For foreign employment payment summaries, include Total Australian tax withheld in the 'Total of amounts of tax withheld' column. **Do not** include amounts of foreign tax withheld or paid.

Include the following at 'Total of gross payments':

- gross payments (include total allowances)
- total lump sum payments (excluding any amounts shown at D).

For any of the following payment summaries only include the **taxable component** of each payment type:

- employment termination payment
- superannuation lump sum
- superannuation income stream.

AMENDING A *PAYG PAYMENT SUMMARY STATEMENT*

Complete a new PAYG payment summary statement, marking the 'amending a payment summary statement' box with an 'X' if you:

- made a mistake with any of the amounts in your completed *PAYG payment summary statement* and you have already sent it to us
- have amended any of the amounts on the payment summaries you have issued to payees
- are sending payment summaries that you did not send before.

You should then complete the amended *PAYG payment summary statement* in full, detailing **ALL** payment summaries issued by you for the financial year, and forward it to the relevant address on the front of this form.

The amounts on the amended *PAYG payment summary statement* must be the total of ALL payment summaries issued by you for the financial year.

Note: You are only required to lodge the copies of any amended payment summaries and any payment summaries that have not previously been sent, with your amended *PAYG payment summary statement*.

From 1 July 2009, complete *PAYG payment summary – business and personal services income* (NAT 72545) to provide details of amounts you have withheld from payments you made:

- under a voluntary agreement
- under a labour hire arrangement
- that are other specified payments
- that are attributed personal services income.

For help, refer to the instructions *How to complete the PAYG payment summary – business and personal services income* (NAT 72769).

MORE INFORMATION

For more information about your *PAYG payment summary statement*, you can:

- visit our website at **www.ato.gov.au**
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

Sample only