**Australian Government**

**Australian Taxation Office**

ato.gov.au

# Tax file number declaration

This declaration is NOT an application for a tax file number.

- Use a black or blue pen and print clearly in BLOCK LETTERS.
- Print **X** in the appropriate boxes.
- Read all the instructions including the privacy statement before you complete this declaration.

## Section A: **To be completed by the PAYEE**

**1** What is your tax file number (TFN)?

❯ For more information, see question 1 on page 2 of the instructions.

**OR** I have made a separate application/enquiry to the ATO for a new or existing TFN. ☐

**OR** I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax. ☐

**OR** I am claiming an exemption because I am in receipt of a pension, benefit or allowance. ☐

**2** What is your name?    Title:  Mr ☐  Mrs ☐  Miss ☐  Ms ☐

Surname or family name

First given name

Other given names

**3** What is your home address in Australia?

Suburb/town/locality

State/territory

Postcode

**4** If you have changed your name since you last dealt with the ATO, provide your previous family name.

**5** What is your primary e-mail address?

**6** What is your date of birth?    Day / Month / Year

**7** On what basis are you paid? (select only one)

Full-time employment ☐  Part-time employment ☐  Labour hire ☐  Superannuation or annuity income stream ☐  Casual employment ☐

**8** Are you: (select only one)

An Australian resident for tax purposes ☐  A foreign resident for tax purposes ☐  **OR**  A working holiday maker ☐

**9** Do you want to claim the tax-free threshold from this payer?

Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold.

**Yes** ☐    **No** ☐    Answer **no** here if you are a foreign resident or working holiday maker, except if you are a foreign resident in receipt of an Australian Government pension or allowance.

**10** Do you have a Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

**Yes** ☐ ❯ Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.    **No** ☐

**DECLARATION by payee:** *I declare that the information I have given is true and correct.*

Signature

You MUST SIGN here

Date    Day / Month / Year

⊖ There are penalties for deliberately making a false or misleading statement.

❗ Once section A is completed and signed, give it to your payer to complete section B.    **PAYER = Your Employer**

## Section B: **To be completed by the PAYER** (if you are not lodging online)

**1** What is your Australian business number (ABN) or withholding payer number?    Branch number (if applicable)

**2** If you don't have an ABN or withholding payer number, have you applied for one?    Yes ☐  No ☐

**3** What is your legal name or registered business name (or your individual name if not in business)?

**4** What is your business address?

Suburb/town/locality

State/territory

Postcode

**5** What is your primary e-mail address?

**6** Who is your contact person?

Business phone number

**7** If you no longer make payments to this payee, print X in this box. ☐

**DECLARATION by payer:** *I declare that the information I have given is true and correct.*

Signature of payer

Date    Day / Month / Year

⊖ There are penalties for deliberately making a false or misleading statement.

❯ Return the completed original ATO copy to:
Australian Taxation Office
PO Box 9004
PENRITH NSW 2740

❗ IMPORTANT

**See next page for:**
- payer obligations
- lodging online.

**Sensitive** (when completed)

30920619

# Tax file number declaration

Information you provide in this declaration will allow your payer to work out how much tax to withhold from payments made to you.

⊖ This is not a TFN application form.
To apply for a TFN, go to **ato.gov.au/tfn**

⚠ **Terms we use**

When we say:
- **payer**, we mean the business or individual making payments under the pay as you go (PAYG) withholding system
- **payee**, we mean the individual being paid.

## Who should complete this form?

You should complete this form before you start to receive payments from a new payer – for example:
- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes, labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

⚠ You need to provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

⚠ You don't need to complete this form if you:
- are a beneficiary wanting to provide your tax file number (TFN) to the trustee of a closely held trust. For more information, visit ato.gov.au/trustsandtfnwithholding
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund
- want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you. You should complete a withholding declaration form (NAT 3093)
- want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you. You should complete a withholding declaration form (NAT 3093).

❯ For more information about your entitlement, visit **ato.gov.au/taxoffsets**

NAT 3092-06.2019

**Australian Government**
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# Section A: To be completed by the payee

## Question 1
### What is your tax file number (TFN)?

You should give your TFN to your employer only after you start work for them. Never give your TFN in a job application or over the internet.

⊖ We and your payer are authorised by the *Taxation Administration Act* 1953 to request your TFN. It's not an offence not to quote your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld. Your payer is required to withhold the top rate of tax from all payments made to you if you do not provide your TFN or claim an exemption from quoting your TFN.

### How do you find your TFN?

You can find your TFN on any of the following:
- your income tax notice of assessment
- correspondence we send you
- a payment summary your payer issues to you.

If you have a tax agent, they may also be able to tell you.

If you still can't find your TFN, you can:
- phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

If you phone or visit us, we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you, or your authorised representative, would know.

### You don't have a TFN

If you don't have a TFN and want to provide a TFN to your payer, you will need to apply for one.

For more information about applying for a TFN, visit **ato.gov.au/tfn**

**You may be able to claim an exemption from quoting your TFN.**

Print X in the appropriate box if you:
- have lodged a TFN application form or made an enquiry to obtain your TFN. You now have 28 days to provide your TFN to your payer, who must withhold at the standard rate during this time. After 28 days, if you haven't given your TFN to your payer, they will withhold the top rate of tax from future payments
- are claiming an exemption from quoting a TFN because you are under 18 years of age and do not earn enough to pay tax, or you are an applicant or recipient of certain pensions, benefits or allowances from the:
  - Department of Human Services – however, you will need to quote your TFN if you receive a Newstart, Youth or sickness allowance, or an Austudy or parenting payment
  - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
  - Military Rehabilitation and Compensation Commission.

### Providing your TFN to your super fund

Your payer must give your TFN to the super fund they pay your contributions to. If your super fund doesn't have your TFN, you can provide it to them separately. This ensures:
- your super fund can accept all types of contributions to your accounts
- additional tax will not be imposed on contributions as a result of failing to provide your TFN
- you can trace different super accounts in your name.

⊘ For more information about providing your TFN to your super fund, visit **ato.gov.au/supereligibility**

## Question 2–6

Complete with your personal information.

## Question 7
### On what basis are you paid?

Check with your payer if you're not sure.

## Question 8
### Are you an Australian resident for tax purposes or a working holiday maker?

Generally, we consider you to be an Australian resident for tax purposes if you:
- have always lived in Australia or you have come to Australia and now live here permanently
- are an overseas student doing a course that takes more than six months to complete
- migrate to Australia and intend to reside here permanently.

If you go overseas temporarily and don't set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

If you are in Australia on a working holiday visa (subclass 417) or a work and holiday visa (subclass 462) you must place an X in the working holiday maker box. Special rates of tax apply for working holiday makers.

⊘ For more information about working holiday makers, visit **ato.gov.au/whm**

If you're not an Australian resident for tax purposes or a working holiday maker, place an X in the foreign resident box, unless you are in receipt of an Australian Government pension or allowance.

Temporary residents can claim super when leaving Australia, if all requirements are met. For more information, visit **ato.gov.au/departaustralia**

⊖ **Foreign resident tax rates are different**

A higher rate of tax applies to a foreign resident's taxable income and foreign residents are not entitled to a tax-free threshold nor can they claim tax offsets to reduce withholding, unless you are in receipt of an Australian Government pension or allowance.

⊘ To check your Australian residency status for tax purposes or for more information, visit **ato.gov.au/residency**

## Question 9
## Do you want to claim the tax-free threshold from this payer?

The tax-free threshold is the amount of income you can earn each financial year that is not taxed. By claiming the threshold, you reduce the amount of tax that is withheld from your pay during the year.

Answer **yes** if you want to claim the tax-free threshold, you are an Australian resident for tax purposes, and one of the following applies:

- you are not currently claiming the tax-free threshold from another payer
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be less than the tax-free threshold.

Answer **yes** if you are a foreign resident in receipt of an Australian Government pension or allowance.

Answer **no** if none of the above applies or you are a working holiday maker.

⚠️ If you receive any taxable government payments or allowances, such as Newstart, Youth Allowance or Austudy payment, you are likely to be already claiming the tax-free threshold from that payment.

➡️ For more information about the current tax-free threshold, which payer you should claim it from, or how to vary your withholding rate, visit **ato.gov.au/taxfreethreshold**

## Question 10
## Do you have a Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

Answer **yes** if you have a HELP, VSL, FS, SSL or TSL debt.

Answer **no** if you do not have a HELP, VSL, FS, SSL or TSL debt, or you have repaid your debt in full.

⚠️ You have a HELP debt if either:
- the Australian Government lent you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP, VET Student loans prior to 1 July 2019 or SA-HELP.
- you have a debt from the previous Higher Education Contribution Scheme (HECS).

You have a SSL debt if you have an ABSTUDY SSL debt.

You have a separate VSL debt that is not part of your HELP debt if you incurred it from 1 July 2019.

➡️ For information about repaying your HELP, VSL, FS, SSL or TSL debt, visit **ato.gov.au/getloaninfo**

### Have you repaid your HELP, VSL, FS, SSL or TSL debt?

When you have repaid your HELP, VSL, FS, SSL or TSL debt, you need to complete a *Withholding declaration* (NAT 3093) notifying your payer of the change in your circumstances.

⚠️ **Sign and date the declaration**

Make sure you have answered all the questions in section A, then sign and date the declaration. Give your completed declaration to your payer to complete section B.

## Section B: To be completed by the payer

⚠️ Important information for payers – see the reverse side of the form.

➡️ **Lodge online**

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

For more information about lodging the TFN declaration report online, visit **ato.gov.au/lodgetfndeclaration**