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, when you receive:
- 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 do not 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
- have reached 60 years of age and started a super benefit that does not include an untaxed element for that benefit.
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund.

Please complete and email to PAYROLL.SERVICES@UTAS.EDU.AU

Australian Government
Australian Taxation Office

NAT 3092-07.2016
Section A: To be completed by the payee

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

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 your TFN.
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
- visit your nearest shopfront (phone us on 13 28 61 to make an appointment).
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.

Do you need to apply for 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 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 have not 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 quote your TFN to the super fund they pay your contributions to on your behalf. If your super fund does not have your TFN, you can provide it to them. 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.

Under the Superannuation Industry (Supervision) Act 1993, your super fund is authorised to collect your TFN, which will only be used for superannuation purposes. The trustee of your super fund may provide your TFN to another super provider if your benefits are being transferred. You may write to the trustee of your super fund and ask them not to provide your TFN to any other trustee.

For more information about providing your TFN, visit ato.gov.au/supereligibility

Question 6
On what basis are you paid?
Check with your payer if you are not sure.

Question 7
Are you an Australian resident for tax purposes?
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
- have been in Australia continuously for six months or more and for most of that time you worked in the one job and lived in the same place
- will be or have been in Australia for more than half of the financial year (unless your usual home is overseas and you do not intend to live in Australia).

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

The criteria we use to determine residency is not the same as that used by the Department of Immigration and Border Protection, or the Department of Human Services.

Foreign resident tax rates are different
A higher rate of tax applies to foreign residents' taxable income, and foreign residents are not entitled to a tax-free threshold.
You are not entitled to claim the tax-free threshold and tax offsets if you are not an Australian resident for tax purposes. However, there is an exception with seniors and pensioners, zone or overseas forces tax offsets.

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

Answer no to this question if you are not an Australian resident for tax purposes. You must also answer no at questions 8, 9 and 10 (unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset).
Question 8
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. It is available only to people who are Australian residents for tax purposes - that is, people who answered yes at question 7.

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 no if one of the following applies:
- you answered no at question 7
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be more than the tax-free threshold.
- you do not want to claim the tax-free threshold.

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 9
Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

Claim benefits and tax offsets with only one payer

You are not entitled to reduce your withholding amounts, or claim the seniors and pensioners tax offset (SAPTO), with more than one payer at the same time.

If you receive income from more than one source and need help with this question, phone 1300 360 221 between 8.00am and 6.00pm, Monday to Friday.

How your income affects the amount of your tax offset

You must meet the eligibility conditions to receive SAPTO. Your rebate income, not your taxable income, determines the amount of SAPTO, if any, you will receive.

Answer yes if you are eligible and choose to claim SAPTO with this payer. To reduce the amount withheld from payments you receive during the year from this payer, you will also need to complete a Withholding declaration (NAT 3093).

Answer no if one of the following applies:
- you are not eligible for SAPTO
- you are already claiming SAPTO with another payer
- you are eligible but want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.

For more information about your eligibility to claim the tax offset or rebate income, visit ato.gov.au/taxoffsets

Question 10
Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

Claim tax offsets with only one payer

You are not entitled to claim tax offsets with more than one payer at the same time.

You may be eligible for one or more of the following:
- a zone tax offset if you live or work in certain remote or isolated areas of Australia
- an overseas forces tax offset if you serve overseas as a member of Australia's Defence Force or a United Nations armed force
- an invalid and invalid carer tax offset.

Answer yes to this question if you are eligible and choose to receive tax offsets by reducing the amount withheld from payments made to you from this payer. You also need to complete a Withholding declaration (NAT 3093).

Answer no to this question if you are not eligible for the tax offsets, choose to receive any of these tax offsets as an end-of-year lump sum through the tax system, or are already claiming the offset from another payer.

Foreign resident

If you are not an Australian resident for tax purposes, you are not entitled to claim an invalid and invalid carer tax offset. You may be entitled to claim the zone or overseas forces tax offset.

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

Question 11
(a) Do you have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt?

Answer yes if you have a HELP or TSL debt.

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

You have a HELP or TSL debt if:
- the Australian Government lends you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP, SA-HELP or TSL
- you have a debt from the previous Higher Education Contribution Scheme (HECS).

(b) Do you have a Financial Supplement debt?

Answer yes if you have a Financial Supplement debt.

Answer no if you do not have a Financial Supplement debt, or you have repaid your Financial Supplement debt in full.

For information about repaying your HELP, TSL or Financial Supplement debt, visit ato.gov.au/higheredloans

Have you repaid your HELP, TSL or Financial Supplement debt?

When you have repaid your HELP, TSL or Financial Supplement 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

Lodge online
You can lodge your TFN declaration reports using software that complies with our specifications.

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

Important information for payers – see the reverse side of the Payer’s copy of the form.

More information

Internet
- For general information about TFNs, tax and super in Australia, including how to deal with us online, visit our website at ato.gov.au
- For information about applying for a TFN on the web, visit our website at ato.gov.au/tnf
- For information about your super, visit our website at ato.gov.au/superseeker

Useful products
In addition to this TFN declaration, you may also need to complete and give your payer the following forms which you can download from our website at ato.gov.au:
- Withholding declaration (NAT 3093) if you want to claim entitlement to the seniors and pensioners tax offset (question 9) or other tax offsets (question 10)
- Change information you previously provided in a TFN declaration.
- Medicare levy variation declaration (NAT 0929) if you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge. You can vary the amount your payer withholds from your payments.
- Standard choice form (NAT 13080) to choose a super fund for your employer to pay super contributions to. You can find information about current super accounts and transfer any unnecessary super accounts through myGov after you have linked to the ATO. Temporary residents should visit ato.gov.au/departaustralia for more information about super.

Other forms and publications are also available from our website at ato.gov.au/onlineordering or by phoning 1300 720 092.

Phone
- Payee – for more information, phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone 1300 360 221 between 8.00am and 6.00pm, Monday to Friday.
- Payer – for more information, phone 13 28 66 between 8.00am and 6.00pm, Monday to Friday.

If you phone, we need to know we’re talking to the right person before we can discuss your tax affairs. We’ll ask for details only you, or someone you’ve authorised, would know. An authorised contact is someone you’ve previously told us can act on your behalf.

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

If you are deaf, or have a hearing or speech impairment, phone the ATO 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 (if you are calling from overseas, phone +61 7 3815 7799)
- Speak and Listen (speech-to-speech relay) users – phone 1300 555 727 and ask for the ATO number you need (if you are calling from overseas, phone +61 7 3815 8000)
- Internet relay users – connect to the NRS on relayservice.gov.au and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone 1800 555 660 or email helpdesk@relayservice.com.au

Privacy of information
Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

Our commitment to you
We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

This publication was current at July 2015.

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Published by
Australian Taxation Office
Canberra
July 2015
JS 34322
Section A: To be completed by the PAYEE

1. What is your tax file number (TFN)?
   - [ ] Full-time employment
   - [ ] Part-time employment
   - [ ] Labour hire
   - [ ] Superannuation or annuity income stream
   - [ ] Casual employment
   - [ ] I have made a separate application/enquiry to the ATO for a new or existing TFN.
   - [ ] I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.
   - [ ] I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2. What is your name?
   - Name: [ ] Surname or family name
   - [ ] Mr
   - [ ] Mrs
   - [ ] Miss
   - [ ] Ms
   - [ ] First given name
   - [ ] Other given names

3. If you have changed your name since you last dealt with the ATO, provide your previous family name.
   - Day: [ ]
   - Month: [ ]
   - Year: [ ]

4. What is your date of birth?
   - [ ] Day: [ ]
   - [ ] Month: [ ]
   - [ ] Year: [ ]

5. What is your home address in Australia?
   - Suburb/town/locality: [ ]
   - State/territory: [ ]
   - Postcode: [ ]

6. On what basis are you paid? (Select only one.)
   - Full-time employment
   - Part-time employment
   - Labour hire
   - Superannuation or annuity income stream
   - Casual employment

7. Are you an Australian resident for tax purposes? (Visit ato.gov.au/residency to check)
   - Yes
   - No

8. 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

9. Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?
   - Yes
   - No

10. Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?
    - Yes
    - No

11. (a) Do you have a Higher Education Loan Program (HELP) or Trade Support Loan (TSL) debt?
    - Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.
    - Yes
    - No

11. (b) Do you have a Financial Supplement debt?
    - Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.
    - Yes
    - No

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

Signature: [ ]

Date: [ ]

Month: [ ]

Year: [ ]

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

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

1. What is your Australian business number (ABN) or your withholding payer number?

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. Who is your contact person?
   - Business phone number:

6. If you no longer make payments to this payee, print X in this box.

Return the completed original ATO copy to:
- For WA, SA, NT, VIC or TAS:
  - Australian Taxation Office
  - PO Box 795
  - ALBURY NSW 2640
- For NSW, QLD or ACT:
  - Australian Taxation Office
  - PO Box 9004
  - PENRITH NSW 2740

IMPORTANT:
- See reverse side of Payer's copy for:
  - payer obligations
  - lodging online.

Sensitive (when completed)

NAT 3092-07.2015 [S 34322]