



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 before you complete this declaration.



30920711

www.ato.gov.au

Section A: To be completed by the PAYEE

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

See Privacy of information on page 4 of the Instructions.

2 What is your name? Title: Mr Mrs Miss Ms Surname or family name First given name Other given names

3 If you have changed your name since you last dealt with the ATO, show your previous family name

4 What is your date of birth? Day / Month / Year

5 What is your home address in Australia? Suburb or town State/territory Postcode

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

7 Are you an Australian resident for tax purposes? Yes No You must answer No at question 8.

8 Do you want to claim the tax-free threshold from this payer? Only claim the tax-free threshold from one payer.

If you have more than one source of income and currently claim the tax-free threshold from another payer, do not claim it now. Answer No at questions 9 and 10 unless you are a foreign resident claiming a senior Australians, zone or overseas forces tax offset.

9 Do you want to claim the senior Australians tax offset by reducing the amount withheld from payments made to you? Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the Instructions.

10 Do you want to claim a zone, overseas forces, dependent spouse or special tax offset by reducing the amount withheld from payments made to you? Complete a Withholding declaration (NAT 3093).

11 (a) Do you have an accumulated Higher Education Loan Program (HELP) debt? Your payer will withhold additional amounts to cover any compulsory repayments that may be raised on your notice of assessment.

(b) Do you have an accumulated Financial Supplement debt? Your payer will withhold additional amounts to cover any compulsory repayments that may be raised on your notice of assessment.

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.

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? Branch number (if applicable)

2 If you don't have an ABN or withholding payer number, have you applied for one? See 'More information' on page 4 of the Instructions.

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

4 What is your business address? Suburb or town 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

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: 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.

SECTION A: TO BE COMPLETED BY THE PAYEE

Question 1

What is your tax file number (TFN)?

This question asks you to quote your TFN. If you need to find your TFN, refer to 'Where can you find your TFN?' on page 1.

● We and your payer are authorised by the *Taxation Administration Act 1953* (TAA 1953) to ask for your TFN. It is not an offence not to quote your TFN. However, your payer is required to withhold the top rate of tax plus the Medicare levy (or the top rate of tax if you are not an Australian resident for tax purposes) from all payments made to you if you do not provide your TFN or claim an exemption from quoting your TFN.

You may claim an exemption from quoting your TFN.

Print in the appropriate box if you:

- have lodged a TFN application or enquiry form for individuals, or made a phone or shopfront 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 plus the Medicare levy (or the top rate of tax if you are not an Australian resident for tax purposes) 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 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 Austudy, Newstart, youth, sickness or parenting allowance
 - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
 - Military Rehabilitation and Compensation Commission.

Provision of 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 account (or accounts)
- additional tax will not be imposed on contributions as a result of failing to provide your TFN to your super fund
- there will be no additional tax to be deducted when you start drawing down your super benefits, other than the tax that may ordinarily apply
- you can trace different super accounts in your name so that you receive all your super when you retire.

Under the *Superannuation Industry (Supervision) Act 1993*, your super fund is authorised to collect your TFN, which will only be used for purposes under the super laws. 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 privacy, see 'Privacy of information' on page 4.

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 are not the same as used by the Department of Immigration and Citizenship 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.

➤ For more information:

- visit www.ato.gov.au/residency to check your Australian residency status for tax purposes
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

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 year that is not taxed. Therefore, by claiming the threshold, you reduce the amount of tax that is withheld from your pay during the financial year. It is available only to people who are Australian residents for tax purposes (that is, people who answered yes at question 7).

! DO YOU HAVE MORE THAN ONE JOB OR PAYER?

You can claim the tax-free threshold from only one payer at a time, generally, from the payer you expect will pay you the most during the income year. If you are already claiming the tax-free threshold from another payer, but want to claim it from this payer, you need to complete a *Withholding declaration* (NAT 3093) to advise the payer you no longer want to claim it from them. If you are already claiming the tax-free threshold from the Department of Human Services, you cannot also claim it from another payer.

Answer yes if all of the following apply:

- you are an Australian resident for tax purposes
- you are not currently claiming the tax-free threshold from another payer
- you want to claim the tax-free threshold.

Answer no if one of the following applies:

- you answered no to question 7
- you have claimed the tax-free threshold from another payer
- you do not want to claim the tax-free threshold.

➤ For more information about your entitlement, which payer you should claim it from, or how to vary your withholding rate:

- visit www.ato.gov.au/taxfreethreshold
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Question 9

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

The senior Australian tax offset (SATO) has been renamed the seniors and pensioners tax offset (SAPTO). This reflects the merger of the pensioner tax offset with the more generous SATO.

⊖ CLAIM BENEFITS AND TAX OFFSETS WITH ONLY ONE PAYER

You are not entitled to reduce your withholding amounts, or claim the 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 the SAPTO. Your rebate income, not your taxable income, determines the amount, if any, of SAPTO you will receive.

Answer yes if you are eligible and choose to claim the SAPTO with this payer. To reduce the amount withheld from payments made to you during the year by this payer, you will also need to complete a *Withholding declaration* (NAT 3093). If your payer does not have copies of the form, see 'More information, Products' on page 4.

Answer no if one of the following applies:

- you are not eligible for the SAPTO
- you are already claiming the 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 www.ato.gov.au/taxoffsets
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Question 10

Do you want to claim a zone, overseas forces, dependent spouse or special 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
- a dependent spouse tax offset
- a special tax offset for a dependent relative (invalid relative, dependent parent, invalid spouse, carer spouse), housekeeper or a dependent child-housekeeper.

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 a dependent spouse tax offset or a special tax offset. You may be entitled to claim the zone or overseas forces tax offset.

➤ For more information about your entitlement:

- visit www.ato.gov.au/taxoffsets
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Question 11

(a) Do you have an accumulated Higher Education Loan Program (HELP) debt?

Answer yes if you have an accumulated HELP debt.

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

ⓘ You have a HELP debt if:

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

➤ For information about repaying your HELP debt:

- visit www.ato.gov.au/higheredloans
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

(b) Do you have an accumulated Financial Supplement debt?

Answer yes if you have an accumulated Financial Supplement debt.

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

➤ For information about repaying your Financial Supplement debt:

- visit www.ato.gov.au/higheredloans
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

Have you repaid this debt?

When you have repaid your accumulated HELP 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

! Important information for payers. See the reverse side of the Payer's copy of the form.

➤ MORE INFORMATION

Internet

- For more information about residency, tax-free threshold, HELP, Financial Supplement debt or your entitlement to claim tax offsets, visit **www.ato.gov.au**
- If you are a permanent migrant or temporary visitor to Australia, apply for a TFN online at **www.iar.ato.gov.au**

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 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 **www.relayservice.com.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**

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 who you've previously told us can act on your behalf.

Products

We produce a number of products that may be useful to you.

You can get the following forms and publications from our shopfronts, website at **www.ato.gov.au/onlineordering** or by phoning **1300 720 092**:

- *Withholding declaration* (NAT 3093)
- *Medicare levy variation declaration* (NAT 0929)
- *Withholding declaration – upwards variation* (NAT 5367)
- *Repaying your HELP debt* (NAT 3913)
- *Tax file number – application or enquiry for individuals* (NAT 1432)
- *Tax file number – application or enquiry for individuals living outside Australia* (NAT 2628)
- *Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders* (NAT 1589).

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 **www.ato.gov.au** or contact us.

This publication was current at **July 2012**.

PRIVACY OF INFORMATION

We are authorised by the *Income Tax Assessment Act 1936* and TAA 1953 to ask for information on this declaration. We need this information to help us administer those laws.

Where we are authorised by law to do so, we may give this information to other government agencies. These agencies could include Department of Human Services, Australian Federal Police, Departments of Families, Housing, Community Services and Indigenous Affairs, Veterans' Affairs, and Education, Employment and Workplace Relations.

Only certain people and organisations can ask for your TFN. These include employers, some Australian Government agencies, trustees for super funds, payers under the PAYG system, higher education and vocational education and training (VET) providers and investment bodies such as banks. We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld.

If you need more information about how the tax laws protect your personal information, or have any concerns about how we have handled your personal information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

WHAT TO DO IF YOU ARE CONCERNED ABOUT PRIVACY ISSUES

If you have privacy concerns, visit **www.privacy.gov.au**