



# 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.



30920714

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## 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 If you have changed your name since you last dealt with us, 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 or annuity income stream  Casual employment

7 Are you an Australian resident for tax purposes? Yes  No  You must answer no at question 8. (Visit [ato.gov.au/residency](http://ato.gov.au/residency) to check)

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  Answer no at questions 9 and 10 unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset.

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

10 Do you want to claim a zone, overseas forces or dependent (invalid and carer) tax offset by reducing the amount withheld from payments made to you? Yes  Complete a *Withholding declaration* (NAT 3093). No

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

(b) Do you have an accumulated Financial Supplement 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  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.

## 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? 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 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

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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)





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## Section A: To be completed by the PAYEE

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

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

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Other given names

**3 If you have changed your name since you last dealt with us, show your previous family name**

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

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

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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 at questions 9 and 10 unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset.

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

**10 Do you want to claim a zone, overseas forces or dependent (invalid and carer) tax offset by reducing the amount withheld from payments made to you?**  
Yes  Complete a *Withholding declaration* (NAT 3093). No

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

**(b) Do you have an accumulated Financial Supplement 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  Date Day   / Month   / Year

**You MUST SIGN here**

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.

## 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?**  
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 or town

State/territory     Postcode

**5 Who is your contact person?**

Business phone number

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# PAYER INFORMATION

The following information will help you comply with your pay as you go (PAYG) withholding obligations.

## ⊖ IS YOUR EMPLOYEE ENTITLED TO WORK IN AUSTRALIA?

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines and/or imprisonment. To avoid penalties, ensure your prospective employee has a valid visa to work in Australia before you employ them. For more information and to check a visa holder's status online, visit the Department of Immigration and Border Protection website at [immi.gov.au](http://immi.gov.au)

## PAYER OBLIGATIONS

If you withhold amounts from payments, or are likely to withhold amounts, the payee may give you this form with section A completed. A TFN declaration applies to payments made after the declaration is provided to you. The information provided on this form is used to determine the amount of tax to be withheld from payments based on the PAYG withholding tax tables we publish. If the payee gives you another declaration, it overrides any previous declarations.

## HAS YOUR PAYEE ADVISED YOU THAT THEY HAVE APPLIED FOR A TFN, OR ENQUIRED ABOUT THEIR EXISTING TFN?

Where the payee indicates at question 1 on this form that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN. **You must withhold tax for 28 days at the standard rate according to the PAYG withholding tax tables.** After 28 days, if the payee has not given you their TFN, you must then withhold the top rate of tax from future payments, unless we tell you not to.

## IF YOUR PAYEE HAS NOT GIVEN YOU A COMPLETED FORM YOU MUST:

- notify us within 14 days of the start of the withholding obligation by completing as much of the payee section of the form as you can. Print 'PAYER' in the payee declaration and lodge the form – see 'Lodging the form'.
- withhold the top rate of tax from any payment to that payee.

➤ For a full list of tax tables, visit our website at [ato.gov.au/taxtables](http://ato.gov.au/taxtables)

## LODGING THE FORM

You need to lodge TFN declarations with us within 14 days after the form is either signed by the payee or completed by you (if not provided by the payee). You need to retain the payer's copy for your records. For information about storage and disposal, see below.

You may lodge the information:

- **online** – lodge your TFN declaration reports using software that complies with our specifications. There is no need to complete section B of each form as the payer information is supplied by your software.
- **by paper** – complete section B and send the original to us within 14 days.

➤ For more information about lodging your TFN declaration report online, visit our website at [ato.gov.au/lodgetfndeclaration](http://ato.gov.au/lodgetfndeclaration)

## PROVISION OF PAYEE'S TFN TO THE PAYEE'S SUPER FUND

If you make a super contribution for your payee, you need to give your payee's TFN to their super fund on the day of contribution, or if the payee has not yet quoted their TFN, within 14 days of receiving this form from your payee.

## STORING AND DISPOSING OF TFN DECLARATIONS

The TFN guidelines issued under the *Privacy Act 1988* require you to use secure methods when storing and disposing of TFN information. You may store electronic files of scanned forms as an alternative to storing paper forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *TFN declaration* (NAT 3092), you must retain a copy of the earlier form for the current and following financial year.
- has not received payments from you for 12 months, you must retain a copy of the last completed form for the current and following financial year.

## ⊖ PENALTIES

You may incur a penalty if you do not:

- lodge TFN declarations with us
- keep the payer copy of completed TFN declarations for your records
- provide the payee's TFN to their super fund where the payee quoted their TFN to you.