# Tax File Number declaration instructions

We have provided some information below to assist you with the completion of the tax file number declaration form on page A49.

**For full instructions on how to complete this form, please go to www.ato.gov.au/Forms/TFN-declaration/**

## What is this declaration for?

This declaration helps us calculate how much tax to deduct from your pension payments. The amount of tax deducted may be reduced if you are entitled to the tax-free threshold.

Please complete the declaration on page A49 and attach it to your application form.

**Please note:** If you are over age 60, you no longer need to complete this declaration.

If you do not complete the declaration, we must withhold an amount at the highest marginal tax rate (plus applicable levies) from any payment made to you. Additionally, if you do not quote a TFN, we will not be able to accept non-concessional contributions.

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

**It is not an offence to not quote your TFN. However, quoting your TFN reduces the risk of administration errors and having extra tax withheld. If you choose not to provide us with your TFN or claim an exemption you are entitled to, we must withhold an amount at the highest marginal tax rate (plus applicable levies) from any payment made to you.**

Your TFN is usually on any papers sent to you from the ATO, such as last year's tax assessment. If you have never had a TFN, call the ATO on 13 28 61.

If you are not sure you have one, or cannot find it, call 13 28 61. You will be asked for information about your identity and if your number can be found, it will be posted to your current registered postal address. Privacy laws prevent the number being given over the phone.

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

Put a cross 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 us, and we must withhold tax at the standard rate during this time. After 28 days, if you have not given your TFN to us, we 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 are an applicant or recipient of certain pensions, benefits or allowances from:
  - Services Australia – however, you will need to quote your TFN if you receive a JobSeeker Payment, Youth or sickness allowance, or an Austudy or parenting payment
  - The Department of Veterans' Affairs – a service pension under the Veteran's Entitlement Act 1986
  - The 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 does not have your TFN, you can provide one to us separately. This ensures:

- we 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 www.ato.gov.au/supereligibility

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

We have answered this for you as 'Superannuation income stream' as your basis of payment.

## 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 do not 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 residence can claim super when leaving Australia, if all requirements are met. For more information, visit ato.gov.au/departaustralia

### Foreign 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 nor can they claim tax offsets to reduce withholding, unless they are in receipt of an Australian Government pension or allowance.

> **!** To check your Australian residency status for tax purposes, visit www.ato.gov.au/residency

# Tax file number declaration instructions (continued)

## 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 JobSeeker Payment, Youth Allowance or Austudy, 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, refer to: www.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.

## 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 www.ato.gov.au/privacy

## 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/tfn
- For information about your super, visit our website at ato.gov.au/checkyoursuper

### 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:

- 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 your 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.

**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.

**SAVE FORM**
**PRINT FORM**

## 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.

## 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)

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