

Tax file number declaration

Information you provide in this declaration will allow your payer to
k cf_"ci H\ck "a i V\ HU l 'hc'k]h\c'X'Zca 'dUna Ybhg'a UXY'hc'nci "

This is not a TFN application form.
H: Udd'mZcf'UH: BZ[c"tc'ato.gov.au/tfn

Terms we use

When we say:

payer, we mean the business or individual
a U_]b["dUna Ybhg'i bXYf'hY'dUmUg'nci ' c
fD5M' E'k]h\c'X'b['gng'hYa
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,
Vc'a dUbmX]fYV'hc'f'c'cZM'c'XYf
- 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
Ua ci bhg'cZHU' VY]b['k]h\c'X'Zca 'dUna Ybhg'a UXY'hc'nci "

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
k]h\c'X'b['XYWUfU]cb'Z'fa 'fB5H' '\$-' E'

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

Section A: To be completed by
H.Y"dUmYY

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

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

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

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

You have a HELP debt if either:

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 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

Phone

Payee – for more information, phone between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone between 8.00am and 6.00pm, Monday to Friday.

Payer – for more information, phone 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 our behalf.

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 needs.

If you follow our information in this publication and it turns out to be incorrect, we will not charge you a penalty. 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 need more information, visit ato.gov.au or contact us.

We regularly revise our publications to take account of any changes to the law, and 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.

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June 2019

DE-6078

5 What is your primary e-mail address?

Payer information

The following information will help you comply with your pay as
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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 h.UhdYfgcb`]g`Zca `cj YfgYUg`UbX"lg`Y]hYf`b`5i gtfU]U` 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 Home Affairs website at homeaffairs.gov.au

Is your payee working under a working holiday visa (subclass 417) or a work and holiday visa (subclass 462)?

Employers of workers under these two types of visa need to register with the ATO, see ato.gov.au/whmreg

For the tax table "working holiday maker" visit our website at ato.gov.au/taxtables

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 [] Yg nēi `UbchYfXYWUfU]cbz`]rcj Yff]XYg`UbmidfY]]ci g`XYWUfU]cbg"

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 n-G]b] fines and/or imprisonment. To avo53f the payee Has your payee advis5BDC 0 -1.167 TD(a