Tax file number declaration

Complete a *Tax file number (TFN) declaration*, so your payer can work out how much tax to withhold from their payments 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. This includes payments from a superannuation income stream or compensation payments.
- **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, 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 the information requested on this form.

Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

Who shouldn't complete this form?

You don't need to complete this form if you:

- are a beneficiary wanting to provide your 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* (NAT 3093) form
- 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 *Withholding declaration* (NAT 3093) form.

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

NAT 3092-11.2024

Australian Government
Australian Taxation Office

Section A: To be completed by the payee

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

You should give your TFN to your payer 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. You're not legally required 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 don't provide your TFN or claim an exemption from quoting your TFN.

Where to find your TFN?

If you already have a TFN, you can find it online through myGov by going to your linked ATO online services.

If you don't have a myGov account, you can usually find your TFN on:

- your income tax notice of assessment (NOA), if you have lodged a tax return
- letters you have received from us, such as a statement of account
- a payment summary or income statement (provided by your payer)
- your superannuation account statement.

If you use a registered tax agent, you can ask them for your TFN.

If you still can't find your TFN after checking these options, you can:

- phone us on **13 28 61** between 8:00 am and 6:00 pm, Monday to Friday
- complete a *Tax file number – application or enquiry for individuals* (NAT 1432) form.

If you phone us, we need to establish your identity before discussing or updating your tax record or one you're authorised for. We will ask you questions based on information we hold about you, including information from third parties and other government departments.

We may also ask to confirm details of identity documents such as your drivers licence, Medicare card or passport.

If you don't have 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 be able to 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 haven't 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 either
  - under 18 years old and don't earn enough to pay tax
  - an applicant or recipient of certain pensions, benefits or allowances from one of
    - Services Australia – however, you need to quote your TFN if you receive Jobseeker, Youth Allowance, Austudy or Parenting Payment
    - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
    - Military Rehabilitation and Compensation Commission.

For more information, visit **ato.gov.au/TFN**

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 doesn't have your TFN, you can provide it to them separately.

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.

For more information about providing your TFN to your super fund, visit **ato.gov.au/supereligibility**

Question 2–6

Complete these questions by providing your personal information.

Question 7
On what basis are you paid?

Check with your payer if you're not sure.

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 live here permanently
- have been in Australia continuously for 6 months or more, and for most of that time you worked in the one job and lived at the same place
- have been in Australia for more than 6 months of the year, unless your usual home is overseas and you do not intend to live in Australia
- go overseas temporarily and you do not set up a permanent home in another country
- are an overseas student who has come to Australia to study and are enrolled in a course that is more than 6 months long.

If you are an Australian resident for tax purposes, print 'X' in the Australian resident box.

Working holiday maker

If you are in Australia on a working holiday visa (subclass 417) or a work and holiday visa (subclass 462) you must print 'X' in the working holiday maker box. Special rates of tax apply for working holiday makers.

If you're a working holiday maker, you must answer **No** to Question 9 – Do you want to claim the tax-free threshold from this payer?

For more information about working holiday makers, visit **ato.gov.au/whm**

Foreign resident for tax purposes

If you're not an Australian resident for tax purposes or a working holiday maker, print 'X' in the foreign resident box, unless you are in receipt of an Australian Government pension or allowance.

Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income. Foreign residents are not entitled to a tax-free threshold nor can they claim tax offsets to reduce withholding, unless you are in receipt of an Australian Government pension or allowance.

If you're a foreign resident for tax purposes, you must answer **No** to Question 9 – Do you want to claim the tax-free threshold from this payer?

To work out your residency for tax purposes or for more information, visit **ato.gov.au/residency**

Temporary residents can claim super when leaving Australia, if all requirements are met. For more information, visit **ato.gov.au/departaustralia**

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 payments made to you.

Answer **Yes** if you want to claim the tax-free threshold because you are an Australian resident for tax purposes and either:

- 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, Youth Allowance or Austudy, you are likely to be already claiming the tax-free threshold from that payment.

For more information about the tax-free threshold, the 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 Australian Apprenticeship Support Loan (AASL) debt?

Answer **Yes** if you have a HELP, VSL, FS, SSL or AASL debt.

Answer **No** if you don't have a HELP, VSL, FS, SSL or AASL debt, or you have repaid your debt in full.

For more information about HELP, VSL, FS, SSL or AASL debts:

- visit **ato.gov.au/getloaninfo**
- phone us on **13 28 61** between 8:00 am and 6:00 pm, Monday to Friday.

Have you repaid your HELP, VSL, FS, SSL or AASL debt?

When you have repaid your study and training support loan, you need to complete a *Withholding declaration* (NAT 3093) form 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 the declaration to your payer so they can work out how much tax to withhold from payments they make to you.

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

For payer information and obligations – see the reverse side of the form.

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 of information before you complete this declaration.

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 Australian Apprenticeship Support Loan (AASL) 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.

If you are not lodging online, 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)

30921124

Payer information and obligations

Section B of the paper form is to be completed by the payer.

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

Lodging the form

When you don't have to send us copies

Don't send the paper *Tax file number declaration* to us if 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.

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

If you do have to send us copies

If you have to lodge paper *Tax file number declarations* with us, you must complete Section B and lodge the forms within 14 days after the form is either:

- signed by the payee
- completed by you (if not provided by the payee).

You must retain a copy of the form for your records. For information about storage and disposal, see below.

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 work out the amount of tax to be withheld from payments based on the PAYG withholding tax tables we publish. If your payee gives you another declaration, it overrides any previous declarations.

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 or imprisonment (or both). 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)?

Payers of workers under these 2 types of visa need to register with the ATO, visit **ato.gov.au/whmreg** for more information.

For the tax table 'working holiday maker' visit **ato.gov.au/taxtables**

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.

Payee has not provided TFN

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
- withhold the top rate of tax from any payment to that payee.

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.

If the payee has not yet quoted their TFN, you need to give your payee's TFN to their super fund, within 14 days of receiving this form from your payee.

Storing and disposing of TFN declarations

The TFN Rule issued under the *Privacy Act 1988* requires a TFN recipient to use secure methods when storing and disposing of TFN information.

You may store a paper copy of the signed form or electronic files of scanned forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *Tax file number declaration* (NAT 3092) form, 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 a 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.

More information

For more information about:

- TFNs, tax and super in Australia, including how to deal with us online, visit **ato.gov.au**
- applying for a TFN online, visit **ato.gov.au/tfn**
- super, visit **ato.gov.au/checkyoursuper**

ATO online services

- You can lodge your employment forms including the *Tax file number declaration* online. To access these forms, you need to link your myGov account to the Australian Taxation Office. For more information, visit **ato.gov.au/tfndec**

Useful products

You may also need to complete and give the following forms which you can download from our website at **ato.gov.au**:

- *Medicare levy variation declaration* (NAT 0929) form, 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
- *Superannuation standard choice* (NAT 13080) form to choose a super fund for your payer 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 Australian Taxation Office. 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 us

Payee:

- Phone us on **13 28 61** between 8:00 am and 6:00 pm, Monday to Friday.
- If you want to apply to vary your rate of withholding as normal withholding leads to a large credit at the end of the financial year, phone us on **1300 360 221**.

Payer:

- Phone us on **13 28 66** between 8:00 am and 6:00 pm, Monday to Friday.

If you phone us, we need to establish your identity before discussing or updating your tax record or one you're authorised for. We will ask you questions based on information we hold about you, including information from third parties and other government departments.

We may also ask to confirm details of identity documents such as your drivers licence, Medicare card or passport.

Other services

Translating and interpreting service for people from non-English speaking backgrounds, phone **13 14 50**.

National Relay Service (NRS) – If you have difficulty hearing or speaking to people who use a phone, you can contact us through the NRS:

- TTY users – phone **13 36 77** and ask for the ATO number you need.
- Voice Relay users – phone **1300 555 727** and ask for the ATO number you need.
- 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 NRS, phone **1800 555 660** or email **helpdesk@relayservice.com.au**

Privacy of information

We respect your privacy and only collect and disclose information, including your TFN, as authorised by taxation law. For information about your privacy, visit our website at **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.

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