

Tax file number declaration

The information you provide in this declaration will enable your payer to work out how much tax to withhold from payments made to you.

❗ You must provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

❗ TERMS WE USE

- **payer** – we are referring to the business or individual making payments under the pay as you go (PAYG) withholding system.
- **payee** – we are referring to the individual being paid.

WHEN SHOULD YOU USE THIS FORM?

You should complete this form before you start to receive payments from a new payer. For example, when you receive:

- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes
- payments under labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

The information you provide on this form is used to determine the amount of tax to be withheld from payments made to you. For example, whether you:

- claim the tax-free threshold
- are an Australian resident for tax purposes
- have a Higher Education Loan Program (HELP) debt
- have a Financial Supplement debt.

❗ Individuals who reach age 60 and commence a superannuation benefit that does not include an untaxed element, do not need to complete this form for that superannuation benefit.

WHERE CAN YOU FIND YOUR TFN?

You will find your tax file number (TFN) on:

- your income tax notice of assessment
- correspondence sent to you by the ATO
- a payment summary issued to you by your payer.

If you have a registered tax agent, they may also be able to tell you your TFN.

➤ If you still can't find your TFN you can:

- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone **13 28 61** to make an appointment).

If you phone or visit us we need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you, or someone you have authorised would know. An authorised contact is someone who you have previously told us can act on your behalf.

DO YOU NEED TO APPLY FOR A TFN?

If you don't have a TFN and want to provide a TFN to your payer you will need to complete and lodge a TFN application form. There are a range of forms available depending on your circumstances.

For more information see page 4.



OTHER FORMS YOU MAY NEED TO COMPLETE

You may need to complete the following forms:


- **Withholding declaration** (NAT 3093) if:
 - you claim entitlement to the senior Australians tax offset (question 9) or other tax offsets (question 10) on this form
 - you want to advise your payer to adjust the amount withheld from payments made to you
 - there is a change to information you previously provided in a *Tax file number declaration* (NAT 3092). For example:
 - advise your payer that you have become, or ceased to be, an Australian resident for tax purposes
 - claim, or discontinue claiming, the tax-free threshold
 - advise your payer of, or make changes to, your HELP or Financial Supplement repayment obligations
 - increase the rate or amount to be withheld, claim or vary your entitlement to zone, overseas forces, dependent spouse, special tax offset or senior Australians tax offset
- **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 (see 'More information' on page 4).

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.

 Your payer and the ATO are authorised by the *Taxation Administration Act 1953* to collect your TFN on this form. 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 payer with a completed *Tax file number declaration* (NAT 3092)
- quote your TFN
- 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 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
 - an applicant or recipient of certain pensions, benefits or allowances from:
 - Centrelink – however you will need to quote your TFN if you receive Austudy, Newstart, sickness or parenting allowance
 - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
 - the Military Rehabilitation and Compensation Commission.

Provision of your TFN to your superannuation fund

Your payer must quote your TFN to the superannuation fund to which contributions are being made on your behalf. If your superannuation fund does not have your TFN, we can provide it to them. After this is done:

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

Under the *Superannuation Industry (Supervision) Act 1993*, your superannuation fund is authorised to collect your TFN, which will only be used for purposes of the superannuation laws. The trustee of your superannuation fund may disclose your TFN to another superannuation provider if your benefits are being transferred. You may write to the trustee of your superannuation fund and ask them not to disclose 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 Centrelink.

NON-RESIDENT TAX RATES ARE DIFFERENT

A higher rate of tax applies to non-residents' taxable income and non-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 zone or overseas forces tax offsets – see question 10.

 For more information on your entitlement:

- visit www.ato.gov.au/declarationguide
- 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 non-resident claiming a senior Australians, 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. 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 to pay you the most during the income year. To change the payer you are currently claiming the tax-free threshold from, you must 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 Centrelink you cannot also claim it from another payer.

Answer 'YES' if you:

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

❗ WITHHOLDING FOR LOW INCOME TAX OFFSET

If you answer 'YES' your payer will reduce your withholding to allow a claim for 50% of the low income tax offset amount where your payment is at the relevant level.

Answer 'NO' if you either:

- answered 'NO' to question 7
- have claimed the tax-free threshold from another payer
- do not wish to claim the tax-free threshold.

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

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

Question 9

Do you want to claim the senior Australians tax offset by reducing the amount withheld from payments made to you?

❌ CLAIM BENEFITS AND TAX OFFSETS WITH ONLY ONE PAYER

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

Answer 'YES' if you are eligible and choose to receive the senior Australians tax offset. You can reduce the amount withheld from payments made to you during the year by completing a *Withholding declaration* (NAT 3093). If your payer does not have copies of the form, see 'More information, Forms and publications' on page 4.

Answer 'NO' if you are either:

- not eligible for the senior Australians tax offset
- 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 on your eligibility to claim the tax offset or rebate income:

- visit www.ato.gov.au/declarationguide
- 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 from more than one payer at the same time.

You may be eligible for:

- 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 special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse 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. You also need to complete a *Withholding declaration* (NAT 3093).

Answer 'NO' to this question if you are not eligible or choose to receive any of these tax offsets as an end-of-year lump sum through the tax system.

❗ NON-RESIDENT

If you are not a resident of Australia 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 on your entitlement:

- visit www.ato.gov.au/declarationguide
- 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 EITHER:

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

➡ For information on repaying your HELP debt:

- visit www.ato.gov.au/declarationguide
- 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 on repaying your Financial Supplement debt:

- visit www.ato.gov.au/declarationguide
- 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 must complete a new *Withholding declaration* (NAT 3093).

❗ SIGN AND DATE THE DECLARATION

Make sure you have answered all the questions in Section A and signed and dated the declaration. Give your completed declaration to your payer.

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

- Visit www.ato.gov.au/declarationguide for more information about residency, tax-free threshold, HELP, Financial Supplement debt or your entitlement to claim tax offsets
- If you are a permanent migrant or temporary visitor to Australia apply for a TFN online at www.iar.ato.gov.au
- Visit www.abr.gov.au – apply for an Australian business number (ABN) online for sole traders, companies, partnerships, trusts and superannuation funds.

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 want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

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 are talking to the right person before we can discuss your tax affairs. We will ask for details only you, or someone you have authorised, would know. An authorised contact is someone who you have previously told us can act on your behalf.

Forms and publications

You can get the following forms and publications from ATO shopfronts or our website at www.ato.gov.au/onlineordering or by phoning **1300 720 092** (some products are also available from most newsagents):

- *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 guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance 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 guidance 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 a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at **July 2010**.

PRIVACY OF INFORMATION

We are authorised by tax laws, including the *Income Tax Assessment Act 1936*, 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 Centrelink, Australian Federal Police, Child Support Agency, 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, including Child Support Agency, trustees for superannuation funds, payers under the PAYG system, higher education 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 the ATO has handled your personal information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.



30920710

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.

www.ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

See Privacy of information on page 4 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 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 non-resident claiming a senior Australian, zone or overseas forces tax offset. Yes No

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. Yes No

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). Yes No

11 (a) Do you have an accumulated Higher Education Loan Program (HELP) debt? Your payer will withhold additional amounts to cover any compulsory repayments. Yes No

(b) Do you have an accumulated Financial Supplement debt? Your payer will withhold additional amounts to cover any compulsory repayments. Yes 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.

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 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

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.

TAXPAYER-IN-CONFIDENCE (when completed)



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.

www.ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

See Privacy of information on page 4 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 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

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?

Yes No 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)?

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.

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.
Yes No Answer No at questions 9 and 10 unless you are a non-resident claiming a senior Australian, 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?

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, dependent spouse or special 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 repayments. No

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

Yes Your payer will withhold additional amounts to cover any compulsory repayments. 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.

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

Return the completed original ATO copy to:
For WA, SA, NT, VIC or TAS **For NSW, QLD or ACT**
Australian Taxation Office Australian Taxation Office
PO Box 795 PO Box 9004
ALBURY NSW 2640 PENRITH NSW 2740

IMPORTANT
See reverse side of PAYER's copy for:
■ payer obligations
■ lodging online.

TAXPAYER-IN-CONFIDENCE (when completed)

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 Citizenship website at www.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 published by the ATO. 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 plus the Medicare levy from future payments, unless we tell you not to.

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

- notify the ATO 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 plus the Medicare levy (or the top rate of tax if they are not an Australian resident for tax purposes) from any payment to that payee.

LODGING THE FORM

You need to lodge TFN declarations with the ATO 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 on storage and disposal see below.

You may lodge the information:

- online – lodge your TFN declaration reports using software that complies with ATO 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 the ATO within 14 days.

➔ For more information about lodging your TFN declaration report online, visit www.ato.gov.au/lodgetfndeclaration

PROVISION OF PAYEE'S TFN TO THE PAYEE'S SUPERANNUATION FUND

If you make a superannuation contribution for your payee, you need to give your payee's TFN to their superannuation 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

Under the TFN guidelines in the *Privacy Act 1988*, you must 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.
- leaves your employment, 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 superannuation fund where the payee quoted their TFN to you.