



Tax file number declaration



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The *Tax file number declaration* is not an application for a tax file number (TFN). If you have never had a TFN and want to provide your payer with your TFN you will need to complete a *Tax file number application/enquiry for an individual* (NAT1432-2.2001). You will need to provide proof of identity documents as outlined on the form. For further information about applying for a TFN, ring **13 2863**.

The information you provide on this declaration will help your payer work out how much tax to take out of payments to be made to you.

This declaration covers payments for:

- work and services—payments to employees, company directors, office holders as well as payments under return-to-work schemes, labour hire arrangements or payments specified by regulation
- benefit and compensation payments
- retirement payments and annuities and eligible termination payments.

The entity making the payment is your ‘payer’. You are the ‘payee’.

You should fill in a *Tax file number declaration* every time you start a relationship with a payer such as starting a job or converting a superannuation entitlement into a pension. Your payer must notify the Australian Taxation Office (ATO) within 14 days of the start of the relationship.

If you choose to receive a tax offset or claim a reduced rate of withholding with this payer, you will need to complete a *Withholding declaration* (which you can obtain from your payer). Your payer will then confirm your eligibility and calculate your tax offset entitlement or withholding rate.

The following instructions will assist you in completing the declaration.

Question 1—Your tax file number (TFN)

It is not an offence not to quote your TFN. If you choose not to provide your payer with your TFN or you do not claim an exemption from quoting your TFN, your payer must withhold an amount at the rate of 48.5 per cent (the highest marginal rate plus Medicare levy) from any payment made to you.

If you have never had a TFN, ring **13 2863**. You will be advised to complete a *Tax file number application/enquiry for an individual*. Your TFN is usually on any papers sent to you from the ATO, such as last year's income tax notice of assessment.

If you can not locate your TFN or are not sure you have a TFN, ring **13 2863**. You will be asked for information about your identity and if you have a TFN, your TFN will be mailed to your current postal address.

Privacy provisions prevent us from giving you your TFN over the telephone.

If you have lodged a *Tax file number application/enquiry for an individual* or made a telephone or counter enquiry to obtain your TFN, print **X** in the appropriate box at question 1. Your payer will withhold an amount at the rate applicable to a TFN having been quoted. If the payer does not have your TFN after 28 days, your payer must withhold 48.5 per cent from future payments.

You are exempt from quoting your TFN if:

- you receive certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs (you are not exempt from quoting your TFN if you receive Newstart, sickness allowance, special benefit or partner allowance)
- you are under 18 and earn below the \$6000 tax-free threshold. The Commissioner of Taxation has varied the PAYG withholding rate for you to nil even if you have not quoted your TFN to your payer.

Print **X** in the appropriate box in question 1 to claim your exemption.

Question 2—TFN authorisation

You can authorise your payer to provide your TFN to the trustee of your superannuation fund. You are not required to do so.

Giving your TFN to your superannuation fund will make it much easier in future to trace different superannuation amounts in your name so that you get the maximum benefit when you retire. It can also help in calculating a lower tax liability on an eligible termination payment.

Your superannuation fund needs your TFN when reporting for the superannuation contributions tax (surcharge). Without your TFN your superannuation contributions may be taxed at the full rate of 15 per cent.

Questions 3, 4, 5 & 6—Payee identification

See declaration.

Question 7—Basis of payment

If you are in doubt as to which category you fall under, check with your payer. If you have answered 'Superannuation pension or annuity' as your basis of payment, please ensure you complete question 13 on the declaration.

Question 8—Australian resident (for tax purposes)

If you need help in deciding whether or not you are an Australian resident for tax purposes, ring **13 2861**.

If you are not an Australian resident for tax purposes, you must answer NO to questions 9 and 11 (unless you are entitled to a zone tax offset).

Question 9—Tax-free threshold

The tax-free threshold is available to all Australian residents (for tax purposes) and means that the first \$6000 of yearly income is not subject to tax.

It is against the law to claim the tax-free threshold from more than one payer at the same time.

If you are currently claiming the tax-free threshold with another payer, you must advise that payer that you no longer wish to claim the tax-free threshold by completing a *Withholding declaration*.

If your income comes from multiple sources and you consider that claiming the tax-free threshold with only one payer could result in an inappropriate rate of withholding, under certain circumstances you may be entitled to apply for a variation to the prescribed rate. For further information, ring **1300 360 221**.

Question 10—Family tax benefit (FTB) or Senior Australians tax offset

Generally, you can claim FTB if you are an Australian resident (for social security purposes) who cares for an eligible child and your family's adjusted taxable income is below \$77 234 plus \$3 139 for each child after the first. If your family income is more than \$77 234, you may still be eligible for a reduced benefit.

You can elect to receive FTB as a direct payment from Centrelink or as an end-of-year lump sum through the tax system.

Answer **No** at question 10 if you elect to receive FTB as:

- a direct payment from Centrelink or
- a lump sum through the tax system but with no reduction in the rate of tax deducted from your pay during the year in anticipation of the lump sum.

Answer **Yes** at question 10 if you elect to receive a lump sum through the tax system **and** a reduction in the rate of tax deducted from your pay during the year in anticipation of the lump sum.

It is against the law to claim the FTB from more than one payer at the same time.

Question 10—continued

Senior Australians tax offset

To qualify for the Senior Australians tax offset, you need to meet a number of criteria, including:

- **Age:** You must be 65 and over for a male and 61.5 or more for a female at 30 June 2001. You must be 60 or more for males and 56.5 for females at 30 June 2001 if you are a veteran receiving a Department of Veterans' Affairs service pension or if you are a war widow or widower receiving an income support supplement.
- **Residency:** You received an Australian government pension or similar payment at any time during the income year OR you have qualifying Australian residence—that is, you have been an Australian resident for age pension purposes, which is generally 10 years. If not, you will still be eligible if you have a qualifying residence exemption for age pension purposes—for example, you are a refugee.
- **Income:** If you were single at any time during the income year and your taxable income was less than \$37 840. If you had a spouse, married or de-facto, and you lived together for the whole of the income year and the combined taxable income of you and your spouse was less than \$58 244. If you had a spouse, married or de-facto, but you had to live apart at any time during the income year because of illness or either of you was in a nursing home and the combined taxable income of you and your spouse was less than \$70 404.

If you choose to receive the Senior Australian tax offset this way, answer **Yes** at question 10. You will need to get a *Withholding declaration* from your payer to confirm your eligibility and calculate your Senior Australian tax offset entitlement.

It is against the law to claim the Senior Australian tax offset from more than one payer at the same time.

Question 11—Zone, dependent spouse or special tax offsets

You may be entitled to a:

- zone tax offset if you live or work in certain remote or isolated areas of Australia
- dependent (married or de facto) spouse tax offset if your spouse's separate net income is expected to be less than \$6030 in 2001–02.
- special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

You can claim these tax offsets as a lump sum in your tax assessment. If you choose this option, answer **No** to question 11.

If you choose to receive the tax offset as a reduced rate of withholding, answer **Yes** to question 11. You will need to get a *Withholding declaration* from your payer to confirm your eligibility and calculate your estimate of tax offset entitlement.

If you are uncertain whether you are eligible for the zone, dependent spouse or special tax offset, ring **13 2861** to confirm your entitlement.

Note: The income threshold stated for dependent spouse tax offset relates to the year ended 30 June 2002.

It is against the law to claim tax offsets from more than one payer at the same time.

Question 12—Higher Education Contribution Scheme (HECS) and Financial Supplement (FS) debts

If you have an accumulated HECS debt, answer **Yes** to question 12(a).

If you have an accumulated FS debt, answer **Yes** to question 12(b).

Your payer will regularly withhold extra amounts if your annual income is likely to exceed the minimum repayment threshold. The extra amounts withheld should cover your anticipated compulsory repayment(s). The minimum repayment threshold for 2001–02 for HECS debts is \$23 242 or \$441 per week and for FS debts it is \$32 918 or \$627 per week.

When your HECS and/or FS debts have been repaid you will need to complete a *Withholding declaration* to advise your payer that you no longer have a debt. Your payer will then reduce the amounts withheld from your payments.

Question 13—Deductible amount or superannuation tax offset for annuity or pension

If you have bought an annuity or superannuation pension, you may be entitled to deduct an amount when tax is calculated.

If you have an annuity or superannuation pension, you may be entitled to a tax offset.

Answer **Yes** if you wish to claim any of these entitlements. Your superannuation provider or the organisation which sold you your annuity will work out your entitlement.

Please ensure that you have answered all the questions in Section A and have signed and dated the declaration.

Give the completed declaration to your payer.

How to fill in this declaration

Please print neatly in BLOCK LETTERS, one character to a box, like this:

2 6 [] O ' C O N N O R [] S T [] [] [] []

Please use a black or dark blue pen only.

Varying your current rate of withholding

If you have answered **Yes** to question 10 or 11 you will need to get a *Withholding declaration* from your payer.

The *Withholding declaration* is also to be used if, at a later date, you wish to:

- advise a change to your tax offset or family tax benefit entitlement
- claim the tax-free threshold and discontinue claiming the threshold with other payers
- advise that you have become or ceased to be an Australian resident for tax purposes
- advise your payer of HECS or Financial Supplement obligations or changes.

You do not need a new *Tax file number declaration* if you have a current one with your payer (or *Employment declaration* or *Annuity or superannuation pension declaration* completed before 1 July 2000).

If you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge, you may vary the amount your payer withholds from your payments by completing a *Medicare levy variation declaration* (NAT0929-7.2001).

Privacy of information

The *Income Tax Assessment Act 1936* authorises the ATO to request information in this declaration. This information will help the ATO to administer the tax laws. If you quote your TFN to your employer, in some circumstances the employer may, and in others must, give your TFN to your superannuation fund.

All information, including personal information, collected by the ATO is treated as confidential and is protected by the *Income Tax Assessment Act 1936* and the *Privacy Act 1988*. This information may be passed on to other government agencies authorised by law to receive it. They include Centrelink, the Department of Veterans' Affairs, the Department of Family and Community Services, the Department of Education, Training and Youth Affairs, and the Department of Immigration and Multicultural Affairs.

Payer information

To apply for an Australian Business Number (ABN) or a Withholding Payer Number (WPN) if not in business, ring **13 2478**.

Tax file number declaration and *Withholding declaration* can be obtained from the ATO or by ringing **13 2866**. Both declarations are also available from most newsagents and on the Internet at www.ato.gov.au (see Forms menu).

Send your completed *Tax file number declaration* to:

Australian Taxation Office
PO Box 9004
Penrith NSW 2751

Please note: Withholding declarations do not need to be sent to the ATO.



Tax file number declaration

Please print neatly in BLOCK LETTERS and use a BLACK or DARK BLUE pen. Print X in the appropriate boxes.

This declaration is NOT an application for a tax file number.

ORIGINAL
ATO copy



www.ato.gov.au

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Section A—to be completed by PAYEE

1 Your tax file number (TFN)

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

OR I am claiming an exemption—under 18 years of age and income below tax-free threshold

OR I am claiming an exemption as a pensioner

2 Do you authorise your payer to give your TFN to the trustee of your superannuation fund?

Yes No

3 Your name Title: Mr Mrs Miss Ms

Surname or family name

First given name

Other given names

4 If you have changed your name since you last dealt with the ATO, show your previous family name

5 Your date of birth DAY MONTH YEAR
 / /

6 Your home address in Australia

Suburb or town

State Postcode

7 Basis of payment—(Select one only)

Full-time employment Part-time employment Casual employment Labour hire Superannuation pension or annuity

8 Are you an Australian resident for taxation purposes?

Yes No If 'No', you must answer 'No' at question 9.

9 Do you wish to claim the tax-free threshold from this payer?

NOTE: If you have more than one source and currently claim the tax-free threshold from another payer DO NOT claim it now.

Yes No If 'No', you must answer 'No' at question 11 unless you are a non-resident claiming a zone tax offset.

10 Are you claiming a reduced rate of withholding for either family tax benefit or Senior Australians tax offset?

Yes No If 'Yes', obtain the *Withholding declaration* from your payer.

11 Are you claiming a zone, dependent spouse or special tax offset?

Yes No If 'Yes', obtain the *Withholding declaration* from your payer.

12 (a) Do you have an accumulated HECS debt?

Yes No If 'Yes', your payer will withhold extra amounts to cover your anticipated compulsory repayment(s).

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

Yes No If 'Yes', your payer will withhold extra amounts to cover your anticipated compulsory repayment(s).

13 Do you wish to claim entitlements to a deductible amount or tax offset for an annuity or superannuation pension?

Yes No If 'Yes', your superannuation provider or the organisation which sold you your annuity will work out your entitlement.

14 Declaration: I declare that the information I have given is true and correct.

Signature

Please note—there are penalties for deliberately making a false or misleading statement.

Date DAY MONTH YEAR
 / /

Section B—to be completed by PAYER

1 Australian Business Number (ABN)

[or **Withholding Payer Number (WPN)** if not in business—see *Payer information* on previous page]

Branch number (if applicable)

If you have not been issued with an ABN or WPN, or you cannot find the ABN or WPN issued to you, ring **13 2478**.

Date ABN or WPN requested / /

2 Registered business or trading name (or individual name if not in business)

3 Business address

4 If this payee/payer relationship has now ended please tick this box.

5 Contact person

Daytime telephone STD

6 Signature of payer

Please note: Penalties apply where you fail to forward the original to the ATO within 14 days of the commencement of the payee/payer relationship.

Date DAY MONTH YEAR
 / /

Return completed original ATO copy to:

**Australian Taxation Office
PO Box 9004
Penrith NSW 2751**



Tax file number declaration

Please print neatly in BLOCK LETTERS and use a BLACK or DARK BLUE pen. Print X in the appropriate boxes.

This declaration is NOT an application for a tax file number.

**PAYER'S
copy**

www.ato.gov.au

Section A—to be completed by PAYEE

1 Your tax file number (TFN)

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

OR I am claiming an exemption—under 18 years of age and income below tax-free threshold

OR I am claiming an exemption as a pensioner

2 Do you authorise your payer to give your TFN to the trustee of your superannuation fund?

Yes No

3 Your name Title: Mr Mrs Miss Ms

Surname or family name

First given name

Other given names

4 If you have changed your name since you last dealt with the ATO, show your previous family name

5 Your date of birth

DAY MONTH YEAR
 / /

6 Your home address in Australia

Suburb or town

State Postcode

7 Basis of payment—(Select one only)

Full-time employment Part-time employment Casual employment Labour hire Superannuation pension or annuity

8 Are you an Australian resident for taxation purposes?

Yes No If 'No', you must answer 'No' at question 9.

9 Do you wish to claim the tax-free threshold from this payer?

NOTE: If you have more than one source and currently claim the tax-free threshold from another payer DO NOT claim it now.

Yes No If 'No', you must answer 'No' at question 11 unless you are a non-resident claiming a zone tax offset.

10 Are you claiming a reduced rate of withholding for either family tax benefit or Senior Australians tax offset?

Yes No If 'Yes', obtain the *Withholding declaration* from your payer.

11 Are you claiming a zone, dependent spouse or special tax offset?

Yes No If 'Yes', obtain the *Withholding declaration* from your payer.

12 (a) Do you have an accumulated HEGS debt?

Yes No If 'Yes', your payer will withhold extra amounts to cover your anticipated compulsory repayment(s).

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

Yes No If 'Yes', your payer will withhold extra amounts to cover your anticipated compulsory repayment(s).

13 Do you wish to claim entitlements to a deductible amount or tax offset for an annuity or superannuation pension?

Yes No If 'Yes', your superannuation provider or the organisation which sold you your annuity will work out your entitlement.

14 Declaration: I declare that the information I have given is true and correct.

Signature

Please note—there are penalties for deliberately making a false or misleading statement.

Date DAY MONTH YEAR
 / /

Section B—to be completed by PAYER

1 Australian Business Number (ABN)

[or **Withholding Payer Number (WPN)** if not in business—see *Payer information* on previous page]

Branch number

(if applicable)

If you have not been issued with an ABN or WPN, or you cannot find the ABN or WPN issued to you, ring **13 2478**.

Date ABN or WPN requested / /

2 Registered business or trading name (or individual name if not in business)

3 Business address

4 If this payee/payer relationship has now ended please tick this box.

5 Contact person

Daytime telephone STD

6 Signature of payer

Please note: Penalties apply where you fail to forward the original to the ATO within 14 days of the commencement of the payee/payer relationship.

Date DAY MONTH YEAR
 / /

Return completed original ATO copy to:

**Australian Taxation Office
PO Box 9004
Penrith NSW 2751**

Please provide an estimate of the time taken to complete Section B. mins

In-confidence—when completed