



Tax File Number Declaration form

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

Instructions for the completion of this form are shown on the following two pages. Information provided on this form is for taxation purposes and may be given to certain government agencies.

Section A – to be completed by the investor

1. Your Tax File Number (TFN)

OR I have made a separate application/enquiry to the Tax Office 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 a pensioner.

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

Yes No

3. Your name please tick one:

Mr Mrs Ms Miss

Surname or family name

First given name

Other given names

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

5. Your date of birth (dd/mm/yyyy)

6. Your home address in Australia

Suburb or Town

State

Postcode

7. Basis of payment

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 source of income and you currently claim the tax-free threshold from another payer, DO NOT claim it now.

If 'No' you must answer no at Question 11 unless you are a non-resident claiming a zone tax offset.

Yes No

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. (a) Do you wish to claim entitlement to a deductible amount of tax offset for an annuity or superannuation pension?

Yes No

If 'Yes', your superannuation provider or the organisation that sold you your annuity will work out your entitlement.

14. Declaration

I declare that the information I have given on this form is complete and correct.

Signature of applicant:

Date (dd/mm/yyyy)

Please note: There are penalties for deliberately making a false or misleading statement

Section B – to be completed by payer

1. ABN

76 829 356 693

2. Payer's registered business or trading name

Australian Public Superannuation Fund

3. Business address

Level 11, 28 Margaret Street
Sydney, NSW 2000

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

Please estimate the time taken to complete section B. mins

5. Contact person

Daytime telephone during business hours

1800 800 002

Signature of payer

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

Date (dd/mm/yyyy)

Please return original ATO copy to: Australian Taxation Office, PO Box 9004, Penrith NSW 2740



Tax File Number Declaration

The Tax file number declaration is not an application form 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 or enquiry for an individual* (NAT 1432). You will need to provide proof of identity documents as outlined on the application form. For further information about applying for a TFN, phone **13 28 61**.

Who should complete this declaration?

You should complete a new *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 Tax Office within 14 days of the start of the relationship. The entity making the payment is your 'payer'. You are the 'payee'.

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, and
- retirement payments and annuities and eligible termination payments.

Varying your withholding rate

If you answer **Yes** at question 10 or 11, you will need to get a *Withholding declaration* (NAT 3093) from your payer.

You also need to complete a *Withholding declaration* if at any time 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 (including PELS) or Financial Supplement obligations or changes.

You do not need to complete a new *Tax file number declaration* if you have a current one with your payer (or *Employment declaration* or *Annuity and 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 can vary the amount your payer withholds from your payments by completing a *Medicare levy variation declaration* (NAT 0929).

Privacy of information

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

All information, including personal information, collected by the Tax Office 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, Science and Training, and the Department of Immigration and Multicultural and Indigenous Affairs.

Section A - to be completed by PAYEE

The following instructions will help you complete the attached declaration.

1. Your tax file number (TFN)

It is not an offence not to quote your TFN. However, if you do not provide your payer with your TFN or claim an exemption from quoting your TFN, your payer must withhold 48.5% (the highest marginal rate plus Medicare levy) from any payment to you.

Your TFN is usually on any papers sent to you from the Tax Office, such as last year's income tax notice of assessment.

If you cannot find your TFN or are not sure you have one, phone **13 28 61**. You will be asked for information about your identity and, if you have a TFN, we will mail it to the postal address we have recorded for you.

Privacy laws prevent us giving you your TFN over the phone, by email or fax.

If you have never had a TFN, phone **13 28 61**. You will be advised to complete a *Tax file number application or enquiry for an individual* (NAT 1432).

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

You are exempt from quoting your TFN if:

- you are under 18 and earn below \$6,000 a year
- you receive certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans' Affairs. However, you **must** quote your TFN if you receive Newstart, sickness allowance, special benefit or partner allowance.

Print X in the appropriate box at this question if you are claiming an exemption.

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

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

Giving your TFN to your superannuation fund will make it much easier to trace different superannuation amounts in your name. 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. Without your TFN your superannuation contributions may be taxed at the full rate of 15%.

3. 4. 5. 6. Your details

See declaration.

7. On what basis are you paid?

If you are not sure of the basis of your payment, check with your payer. If you select 'Superannuation pension or annuity' as your basis of payment, make sure you complete question 13.

8. Are you an Australian resident for tax purposes?

If you need help in deciding whether you are an Australian resident for tax purposes, phone **13 28 61**.

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



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

The tax-free threshold is available to all Australian residents (for tax purposes) and means that the first \$6,000 of yearly income is not subject to tax.

You must include in your income any taxable Centrelink payments and allowances such as Newstart, austudy and youth allowance.

If you need help in deciding whether you can claim the tax-free threshold, phone **13 28 61**.

If you are claiming the tax-free threshold with another payer, you must complete a *Withholding declaration* (NAT 3093) to advise that payer you no longer wish to claim the tax-free threshold.

If your income comes from more than one source and you consider that claiming the tax-free threshold with only one payer could result in an inappropriate rate of tax being withheld, you may be entitled to vary the prescribed rate. For more information, phone **1300 360 221**.

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

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

Family tax benefit (FTB)

Generally, you can claim FTB if you are an Australian resident (for Centrelink purposes) who cares for an eligible child and your family's adjusted taxable income is below \$79,643, plus \$3,212 for each child after the first. If your family income is more than \$79,643, you may be eligible for a reduced benefit.

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

Answer **No** at this question if you choose to receive FTB as:

- a direct payment from Centrelink, or
- an end-of-year lump sum through the tax system but without any reduction in the rate of tax deducted from your pay during the year.

Answer **Yes** at this question if you choose to receive an end-of-year lump sum through the tax system and have a reduced rate of tax deducted from your pay during the year. You will need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate').

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

Senior Australians tax offset

To qualify for the Senior Australians tax offset, you need to meet a number of conditions. These are:

1. Age

At 30 June 2003 you will be:

- a male aged 65 years or more or a female aged 62 years or more, or
- a male veteran or war widower aged 60 years or more or a female veteran or war widow aged 57 years or more.

If you are unsure if you are a veteran, war widow or war widower, or if you qualify for the earlier veteran pension age, phone the Department of Veterans' Affairs (DVA) on 12 32 54.

2. Eligibility for Commonwealth age pension or similar type payment

- you received a Commonwealth of Australia government age pension or a pension, allowance or payment from DVA at any time during the 2002-03 income year
- you did not receive a Commonwealth of Australia age pension because you did not make a claim or because of the application of the income test or the assets test, but you have a qualifying ground that makes you eligible for the age pension
- you are a veteran who is eligible for but did not receive a pension, allowance or payment from DVA because you did not make a claim, or because of the application of the income or the assets test.

3. Income threshold

You satisfy the income threshold that applies to you:

- you did not have a spouse (married or de facto) and your taxable income was less than \$37,840
- you had a spouse (married or de facto) and the combined taxable income of you and your spouse was less than \$58,244, or
- you had a spouse (married or de facto) and the combined taxable income of you and your spouse, where you 'had to live apart due to illness' or either of you was in a nursing home at any time in 2002-03, was less than \$70,406.

'Had to live apart due to illness' is a term used to describe a situation where the living expenses of you and your spouse (married or de facto) are increased because you are unable to live together in your home due to the indefinitely continuing illness or infirmity of either or both of you.

4. Not in prison

You were not in prison for the whole income year.

If you qualify, the amount of tax offset available to you depends on your taxable income levels and whether you are single, married or a member of an illness-separated couple.

Answer **No** at this question if you wish to claim the entitlement to the tax offset as a lump sum in your end-of-year assessment.

Answer **Yes** at this question if you choose to receive the Senior Australians tax offset by having a reduced rate of tax deducted from your pay during the year. You will need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate'). Your payer will calculate your rate of withholding based on the information you provide.

Your tax payable will be reduced to nil where you are entitled to the Senior Australians tax offset and your taxable income is equal to or below the income thresholds. A reduced tax offset will apply where your taxable income is above the income thresholds, but less than the cut-out threshold.

You may not be required to lodge an income tax return if your income from all sources is less than or equal to the threshold.

If your income comes from more than one source, do not complete this question for any of your payers. Phone **1300 360 221** for advice.

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

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

You may be entitled to a:

- zone tax offset if you live or work in certain remote or isolated areas of Australia
- dependent spouse (married or de facto) tax offset if your spouse's separate net income is expected to be less than \$6,030 for the income year ended June 2003
- special tax offset for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

Answer **No** at this question if you choose to receive any of these offsets as an end-of-year lump sum through the tax system.

Answer **Yes** at this question if you choose to receive these tax offsets by having a reduced rate of tax deducted from your pay during the year. You will need to complete a *Withholding declaration* (NAT 3093) (see 'Varying your withholding rate').

If you are not sure whether you are eligible for the zone, dependent spouse or special tax offset, phone **13 28 61**.

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



12 A Do you have an accumulated Higher Education Contribution Scheme (HECS) debt?

B Do you have an accumulated Financial Supplement debt?

Answer **Yes** at (a) if you have an accumulated HECS debt. Note that a HECS debt may include debts under the Postgraduate Education Loans Scheme (PELS).

Answer **Yes** at (b) if you have an accumulated Financial Supplement debt.

The Student Financial Supplement Scheme is a voluntary loan scheme for tertiary students to help cover their expenses while they study. In the fifth year after the loan is taken out, it becomes an accumulated Financial Supplement debt, to be collected by the Tax Office.

If your annual income is likely to exceed the minimum repayment threshold(s) for HECS and/or Financial Supplement debts, your payer will regularly withhold extra amounts to cover your anticipated compulsory repayment(s).

The minimum payment threshold for 2002-03 for HECS debts is \$24,365, or \$463 a week; and for Financial Supplement debts, \$34,494, or \$658 a week.

When all of your HECS or Financial Supplement debt has been repaid, you will need to complete a *Withholding declaration* to advise your payer that you no longer have a debt.

For more information about HECS and Financial Supplement debts, phone **13 28 61**, A *Fax from Tax* on **13 28 60**, or visit our website at www.ato.gov.au

13 Do you wish to claim entitlements to a deductible amount or tax offset for an annuity or superannuation 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** at this question if you wish to claim any of these entitlements. Your superannuation provider or the organisation that sold you your annuity will work out your entitlement.

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

Section B - to be completed by PAYER

Tax file number declarations

The amount to be withheld from payments you make to your payees is determined primarily by the answers given by them on a *Tax file number declaration*. This declaration replaces the *Employment declaration and Annuity and superannuation pension declaration* from 1 July 2000. Valid employment declarations and annuity and superannuation pension declarations as at 30 June 2000 will continue to be valid as TFN declarations under pay as you go (PAYG).

A *Tax file number declaration* applies to payments made after the declaration is provided to the payer. A later declaration provided by a payee overrides their earlier declaration.

If a payee does not give you a valid *Tax file number declaration* before you make a payment to that payee, by quoting their TFN, claiming an exemption from quoting or advising that they have applied for a TFN, you must withhold an amount from the payment at the highest marginal rate plus Medicare levy (currently 48.5%).

If a payee does not give you a valid *Tax file number declaration* within 14 days of starting a payer/payee relationship, you must fill in a *Tax file number declaration* and send it to the Tax Office.

If a payee states at question 1 of the *Tax file number declaration* that they have lodged a *Tax file number application or enquiry for an individual* with the Tax Office, they have 28 days to give you their TFN. If the payee has not given you their TFN within this time (unless the Tax Office tells you not to), you must withhold an amount at the top marginal rate plus Medicare levy (currently 48.5%) from the payee's payments and:

- all leave loading payments
- leave payments on termination of employment, that is, holiday pay, unused annual leave and long service leave, and
- the post-June 1983 part of an eligible termination payment.

Payer information

To apply for an Australian business number (ABN), or a withholder payer number (WPN) if not in business, phone **13 24 78**.

You can obtain TFN declarations, withholding declarations and PAYG withholding tax tables by phoning **1300 720 092**, or from the Tax Office website at www.ato.gov.au (see forms menu). Declarations are also available from most newsagents.

Send completed TFN declarations to:

For **WA, SA, NT, Vic and Tas**

**Australian Taxation Office
PO Box 795**

Albury NSW 2640

For **NSW, Qld and ACT**

**Australian Taxation Office
PO Box 9004**

Penrith NSW 2740

To find out how to report data from your payroll system to the Tax Office on magnetic media, simply phone **1800 679 974**.

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