

# Tax file number declaration

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

- Please print neatly in BLOCK LETTERS and use a black pen.
- Print X in the appropriate boxes.
- Please ensure you read all the instructions prior to completing this declaration.

## Section A. To be completed by the PAYEE

1. What is 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 in receipt of a pension, benefit or allowance.

2. What is your name?

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 Tax Office show your previous family name

4. What is your date of birth?

(dd/mm/yyyy)

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 Australians, 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

No

Complete a Withholding declaration

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

No

11. (a) Do you have an accumulated Higher Education Loan Programme (HELP) debt?

Yes

No

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

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

Yes

No

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

DECLARATION by payee:

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

Signature

Date (dd/mm/yyyy)

There are penalties for deliberately making a false or misleading statement

## Section B: To be completed by the PAYER

1. What is your Australian business number (ABN) or your withholding payer number?

5

3

7

8

9

9

8

0

6

9

7

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 registered business name?

ONEPATHMASTERFUND

DECLARATION by payer:

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

Signature of payer

Date (dd/mm/yyyy)

4. What is your business address?

2

4

2

P

I

T

T

S

T

R

E

E

T

Suburb or town

State

Postcode

5. Who is your contact person

CUSTOMERSERVICES

Business phone number

1

3

3

6

6

5

6. If you no longer make payments to this payee, print X in this box

TAXPAYER IN CONFIDENCE (when completed)

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# Tax file number declaration

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

Complete a Tax file number declaration before you start to receive payments from a new payer, for example, when you start a new job or become entitled to a superannuation pension. Your payer must notify the Tax Office within 14 days of the start of the new arrangement.

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

This declaration covers:

- payments for work and services, including payments to employees, company directors and office holders; payments under return-to-work schemes and labour hire arrangements; and payments specified by regulation
- benefit and compensation payments, and
- superannuation benefits.

The information in these instructions is current to 30 June 2010. You do not need to complete a new declaration unless your situation changes. You must lodge a new declaration if:

- you leave your current payer and start to receive payments from a new payer, or
- your circumstances change.

## You may need other forms as well

You also need to complete a Withholding declaration if you want to:

- advise of a change to your tax offset or family tax benefit entitlement
- claim the tax-free threshold with a new payer and discontinue claiming the threshold with other payers
- advise that you have become, or are no longer, an Australian resident for tax purposes,

**or**

- advise your payer of Higher Education Loan Programme (HELP) or Financial Supplement repayment obligations or changes.

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. See 'More information' overleaf.

## This is not a TFN application form

This 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 a TFN, you will need to complete a Tax file number application or enquiry for an individual.

If you need more information or help, you can:

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

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## Section A – to be completed by PAYEE

**The following instructions will help you complete the attached declaration.**

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### Question 1

#### What is your tax file number (TFN)?

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 X 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

Giving your TFN to your superannuation fund will have the following advantages (which may not otherwise apply):

- 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' overleaf.

You will find your TFN on:

- your income tax notice of assessment
- correspondence sent to you by the Tax Office, or
- a payment summary issued by your payer.

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

If you cannot find your TFN or are not sure you have one phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. You will be asked for information about your identity and, if you have a TFN, the ATO will tell you what it is. If you have never had a TFN (or are not sure if you have one), you can also complete a Tax file number application or enquiry for an individual.

## Question 2, 3, 4 and 5 – Fill in your personal information.

### 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 [ato.gov.au/declarationguide](https://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 [ato.gov.au/declarationguide](https://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' overleaf.

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 [ato.gov.au/declarationguide](https://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 [ato.gov.au/declarationguide](https://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 more information on your entitlement:

- visit [ato.gov.au/declarationguide](https://ato.gov.au/declarationguide)
- phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

### **Question 11(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 all your Financial Supplement debt.

For information on repaying your Financial Supplement debt:

- visit [ato.gov.au/declarationguide](https://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.

## More information

### Internet

- Visit [ato.gov.au/declarationguide](http://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](http://www.iar.ato.gov.au)

### 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.

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 **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 **[ato.gov.au/onlineordering](http://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).

## Privacy of information

The Tax Office is authorised by tax laws, including the *Income Tax Assessment Act 1936*, to ask for the information on this declaration. The Tax Office needs this information to help administer those laws.

Where authorised by law to do so, the Tax Office may give this information to other government agencies. These agencies could include Centrelink, Australian Federal Police, Child Support Agency, and 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. The Tax Office is authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide you 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 Tax Office has handled your personal information, phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday.