



# Tax file number 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 \$84,023, plus \$3,358 for each child after the first. If your family income is more than \$84,023, 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 2005 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

### 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 \$38,340
- you had a spouse (married or de facto) and the combined taxable income of you and your spouse was less than \$59,244, 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 2004–05, was less than \$71,406.

### 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.

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.

## 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.

## 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.

Please ensure that you have answered all the questions and have signed and dated the declaration. Give the completed form to your payer.