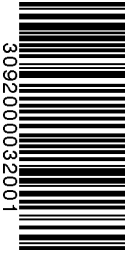


Tax file number declaration



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 Tax Office within 14 days of the start of the relationship.

If you want to vary the amount your payer already withholds and you have a current *Tax file number declaration* with that payer (or *Employment declaration* or *Annuity or superannuation pension declaration* completed before 1 July 2000), you do not need to complete another *Tax file number declaration*. Ask your payer for a *Withholding declaration*.

These notes will help you complete the declaration on page 3.

Refer to the notes as you fill in the declaration.

Please take care with your answers as an inappropriate answer could result in you paying too much tax or having a tax debt at the end of the financial year.

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 claim an exemption you are entitled to, 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.

Your TFN is usually on any papers sent to you from the Tax Office, such as last year’s tax assessment. If you have never had a TFN, call the Tax Office on 13 2863.

If you are not sure you have one, or cannot find it, call 13 2863. You will be asked for information about your identity and if your number can be found, it will be posted to your current registered postal address. Privacy laws prevent the number being given over the phone.

If you have lodged a *Tax file number application or enquiry for an individual* or made a phone or counter enquiry to obtain an existing TFN, put a cross in that box in 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 tax file number after 28 days, your payer must withhold 48.5 per cent from future payments.

You are exempt from quoting your TFN if:

- you are under 18 and do not earn enough to pay tax, i.e. less than \$6000 OR
- you receive certain Centrelink pensions, benefits or allowances or a service pension from the Department of Veterans’ Affairs. (You must quote your TFN if you receive Newstart, sickness allowance, special benefit or partner allowance.)

Put a cross 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). Your superannuation contributions may be taxed at the full 15 per cent without your TFN.

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 unsure of your status, call the Tax Office on 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 rebate).

Question 9 – Tax-free threshold

From 1 July 2000, Australian residents for tax purposes will not pay tax on the first \$6000 of their yearly incomes. Generally you would claim the tax-free threshold with the payer you expect will pay you the most during the financial year.

You can claim the tax-free threshold in this declaration if you are not currently claiming it with another payer. It is against the law to claim it from more than one payer at the same time.

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 13 2863.

Question 10 – Family tax benefit (FTB)

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 total yearly income is below \$73 000 plus \$3000 for each child after the first. If family income is more than this, you may still be eligible for a reduced benefit.

You can receive the benefit as a direct payment from Centrelink or as an end-of-year lump sum through the tax system. If you choose to receive FTB this way, answer NO at Question 10.

If you intend to claim a lump sum, you have the further option of reducing the rate of tax your payer deducts from your pay. **If you choose to receive FTB this way, answer YES at Question 10. You need to get a *Withholding declaration* from your payer to confirm your eligibility and calculate your FTB entitlement.**

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

Question 11 – Zone, dependent spouse or special rebates

You may be entitled to a:

- zone rebate if you live or work in certain remote or isolated areas
- dependent (married or de facto) spouse rebate if your spouse is expected to earn less than \$5742 in 2000–2001. You can also get this threshold by calling the Tax Office on 13 2861
- special rebate for a dependent invalid relative, dependent parent, housekeeper caring for an invalid spouse or a dependent child-housekeeper.

You can claim these rebates as a lump sum in your tax assessment. If you choose this option, answer NO to Question 11.

If you choose to receive the rebate 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 rebate entitlement.

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

Note: the income threshold stated for dependent spouse rebate relates to the year ended 30 June 2001. The 2001–02 threshold was not available at the time this form was printed. Your payer will be advised of the 2001–02 threshold before 1 July 2001. You can also get this threshold by calling the Tax Office on 13 2861.

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

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

If you have an accumulated HECS debt, answer YES to Question 12(a).

If you have an accumulated Financial Supplement 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 2000–01 for HECS debts is \$22 346 or \$424 per week, and for Financial Supplement debts is \$31 369 or \$603 per week.

When all of your HECS debt 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. Your payer will then reduce the amounts withheld from your payments.

Note: The Student Financial Supplement Scheme is a voluntary loan scheme for tertiary students to help cover their expenses while they study. Five years after the loan is taken out the ATO becomes responsible for collecting the outstanding loan. At that stage, the loan becomes an accumulated Financial Supplement debt.

Question 13 – Deductible amount or annuity or superannuation pension rebate

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 rebate.

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 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 Questions 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 rebate or family tax benefit entitlement
- claim the tax-free threshold and to discontinue claiming the threshold with other payers
- advise that you have become, or ceased to be, an Australian resident for tax purposes
- advise HECS or Financial Supplement obligations or changes to them.

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*.

Privacy of information

The *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* authorise the Australian Taxation Office (ATO) to request information in this declaration. This information will help the ATO to administer the tax laws. Your tax file number may be provided to your superannuation fund by your payer, with your consent, under the *Superannuation Industry (Supervision) Act 1993 (SIS)*.

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, call the ATO on 13 2478. TFN declarations and Withholding declarations 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 completed TFN declarations to: Australian Taxation Office
PO Box 6387 DC Parramatta NSW 2150

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.
Write X in the appropriate boxes.

**PAYER'S
COPY**

Section A—to be completed by PAYEE

1 Your tax file number (TFN)

OR application made to the ATO for a new or existing TFN

OR exemption claimed – under 18 years of age

OR exemption claimed 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 rebate.

10 Are you claiming a family tax benefit through a reduced rate of withholding?

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

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

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

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

Yes No

(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 rebate for an annuity or superannuation pension?

Yes No

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 ABN

(or WPN if not in business – see Payer information on previous page)

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 payer/payee relationship.

Date DAY MONTH YEAR

/ /