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Tax file number declaration

How to complete a tax file number (TFN) declaration so your payer can work out how much tax to withhold from payments.

Last updated 28 May 2026

Before you start your TFN declaration form

Understand the terms we use and work out if you should complete a TFN declaration form.

Access the TFN declaration form

Work out the type of TFN declaration form to use and how to access the forms.

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Before you start your TFN declaration form

Understand the terms we use and work out if you should complete a TFN declaration form.

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Terms we use

When we say:

- **payer**, we mean the business or individual making payments under the pay as you go (PAYG) withholding system. This includes payments from a superannuation income stream or compensation payments
- **payee**, we mean the individual being paid.

Who should complete this form

You should complete a *Tax file number declaration* form **before** you start to receive payments from a new payer. Payment can include:

- payments for work and services as an employee, company director or office holder
- payments under return-to-work schemes, labour hire arrangements or other specified payments
- benefit and compensation payments
- superannuation benefits.

Find out how to [access the TFN declaration form](#).

Who should not complete this form

You don't need to complete this form if you:

- are a beneficiary wanting to provide your TFN to the trustee of a closely held trust – see [TFN withholding for closely held trusts](#)
- are receiving superannuation benefits from a super fund and your TFN has been quoted to the trustee of the super fund
- want to claim the seniors and pensioners tax offset (SAPTO) by reducing the amount withheld from payments made to you. You should complete a [Withholding declaration](#).
- want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you. You should complete a [Withholding declaration](#).

For more information on tax offsets, see [Withholding declaration – calculating your tax offset](#).

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Access the TFN declaration form

Work out the type of TFN declaration form to use and how to access the forms.

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Which form to use

Your payer may have their own electronic form. Check with them first.

If your payer:

- has their own electronic form, complete their form

- doesn't have their own electronic form, complete the ATO online form.

The ATO online forms can be used for employment and non-employment related payments. This includes payments from a superannuation income stream or compensation payments.

When you must not use the ATO online form

You must **not** use the ATO online form if:

- you don't have a TFN. Instead, complete a [paper TFN declaration](#) form (NAT 3092).
- you're [exempt from quoting your TFN](#). Instead, complete a [paper TFN declaration](#) (NAT 3092).
- you're entitled to the seniors and pensioners tax offset (SAPTO) and you are under 65.5 years old. Instead, complete a [paper Withholding declaration](#) (NAT 3093).

Access the ATO online form

You need to have a myGov account linked to the ATO. Find out how to [link your myGov account](#).

To access the online form:

1. Sign in to myGov.
2. Go to your linked services.
3. Select **Australian Taxation Office**.
4. From the menu select **Employment** then **New employment**.

[Sign in to myGov](#)

Help using the online form

See [How to complete the employment forms in ATO online services](#).

Can't access the online form

If you can't access the ATO online form, you can request and complete a [paper TFN declaration](#).

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Paper TFN declaration form for payees

How a payee can order and complete a paper TFN declaration form (NAT 3092).

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Before ordering a paper form

Before ordering a paper copy:

- Ask your payer if they have their own electronic form. If they do, complete their form.
- Check if you can [complete your TFN declaration form online](#).

How to get the paper form

To get a paper copy of the *Tax file number declaration* (NAT 3092) form, you can:

- order it from the [ATO Publication ordering service](#) 
- phone **1300 720 092** (24 hours a day, 7 days a week).

Payers should only order the quantity you need now, as we may update the form.

The downloadable form is no longer available.

How to complete the paper form

Section A is to be completed by the payee. Once you have completed Section A and signed the form, give it to your payer.

Find out about:

- [Question 1 – What is your tax file number \(TFN\)?](#)
- [Questions 2–6 Personal details](#)
- [Question 7 – On what basis are you paid?](#)
- [Question 8 – Are you an Australian resident for tax purposes or a working holiday maker?](#)
- [Question 9 – Do you want to claim the tax-free threshold from this payer?](#)
- [Question 10 – Do you have a Higher Education Loan Program \(HELP\), VET Student Loan \(VSL\), Financial Supplement \(FS\), Student Start-up Loan \(SSL\) or Australian Apprenticeship Support Loan \(AASL\) debt?](#)
- [Sign and date the declaration](#)
- [Privacy of information.](#)

Question 1 – What is your tax file number (TFN)?

Be aware that:

- You should only give your TFN to your payer **after** you start work for them. Never give your TFN in a job application or over the internet.
- We and your payer are authorised by the *Taxation Administration Act 1953* to request your TFN. You're not legally required to quote your TFN. However, quoting your TFN reduces the risk of administrative errors and having extra tax withheld.
- If you don't provide your TFN or [claim an exemption](#) from quoting your TFN, your payer is required to withhold at the top rate of tax from all payments made to you.


Find out about:

- [Where to find your TFN](#)
- [If you don't have a TFN but are applying for one](#)
- [Exemption from quoting a TFN](#)

- [Providing your TFN to your super fund.](#)

Where to find your TFN

If you already have a TFN, you can find it:

- in ATO online services. Sign into [myGov](#) , navigate to ATO online services and from the menu select **My profile** then **Personal details**.
- in the [ATO app](#)
- on your income tax notice of assessment (NOA), if you have previously lodged a tax return
- on letters you have received from us, such as a statement of account
- on a payment summary or income statement provided by your employer
- on your superannuation account statement.

If you use a registered tax agent, you can ask them for your TFN.

If you are sure you have a TFN but still can't find it after checking these options, [phone us](#). In the meantime, on this paper form print '**X**' in the appropriate box to indicate you are enquiring about your TFN.

If you don't have a TFN but are applying for one

If you don't have a TFN and want to provide a TFN to your payer, you will need to [apply for a TFN](#).

In the meantime, on this paper form print '**X**' in the appropriate box to indicate you are applying for a TFN.

You now have 28 days to provide your TFN to your payer, who must withhold at the standard tax rate during this time. If after 28 days you have not given your TFN to your payer, they will withhold the top rate of tax from future payments.

Exemption from quoting a TFN

You may be able to claim an exemption from quoting your TFN because you are either:

- under 18 years old and don't earn enough to pay tax. See [Tax-free threshold](#) for more information.

- an applicant or recipient of certain pensions, benefits or allowances from
 - Services Australia. **Note:** You must quote your TFN if you receive a JobSeeker, Youth Allowance, Austudy or Parenting Payment.
 - the Department of Veterans' Affairs. You are receiving a service pension under the *Veterans' Entitlement Act 1986*.
 - the Military Rehabilitation and Compensation Commission.

Print 'X' in the appropriate box to indicate you are exempt from providing a TFN.

Providing your TFN to your super fund

Your payer must give your TFN to the [super fund they pay your contributions to](#). If your super fund doesn't have your TFN, you can provide it to them separately.

This ensures:

- your super fund can accept all types of contributions to your accounts
- additional tax will not be imposed on contributions as a result of failing to provide your TFN
- you can trace different super accounts in your name (see [Keeping track of your super](#)).

Questions 2–6 Personal details

Complete these questions by providing your personal information.

Question 7 – On what basis are you paid?

Check with your payer if you're not sure how to answer this question.

Question 8 – Are you an Australian resident for tax purposes or a working holiday maker?

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 live here permanently

- have been in Australia continuously for 6 months or more, and for most of that time you worked in the one job and lived at the same place
- have been in Australia for more than 6 months of the year, unless your usual home is overseas and you do not intend to live in Australia
- go overseas temporarily and you do not set up a permanent home in another country
- are an overseas student who has come to Australia to study and are enrolled in a course that is more than 6 months long

Working holiday maker

If you are in Australia on a working holiday visa (subclass 417) or a work and holiday visa (subclass 462) you must print 'X' in the working holiday maker box. Special rates of tax apply for [working holiday makers](#).

Foreign resident for tax purposes

If you're not an Australian resident for tax purposes or a working holiday maker, print 'X' in the foreign resident box.

Do not print 'X' if you are receiving an Australian Government pension or allowance.

Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income. Foreign residents:

- are not entitled to a [tax-free threshold](#)
- can't claim tax offsets to reduce withholding, unless they are receiving an Australian Government pension or allowance.

If you're a foreign resident for tax purposes, you must answer **No** to [Question 9 – Do you want to claim the tax-free threshold from this payer?](#)

For more information, see:

- [Your tax residency](#)

- [Departing Australia superannuation payment \(DASP\)](#) – Temporary residents may be able to claim super when leaving Australia.

Question 9 – 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 financial year that is not taxed. By claiming the tax-free threshold, you reduce the amount of tax that is withheld from payments made to you.

Answer **Yes**, if you want to claim the tax-free threshold because you are:

- an Australian resident for tax purposes and you are either
 - not claiming the tax-free threshold from another payer
 - claiming the tax-free threshold from another payer but your total income from all sources will be less than the tax-free threshold
- a foreign resident **and** receiving an Australian Government pension or allowance.

Answer **No**, if either:

- none of the above apply
- you are a working holiday maker.

If you receive any taxable government payments or allowances, such as JobSeeker, Youth Allowance or Austudy, you are likely to be already claiming the tax-free threshold from that payment.

For more information, see [Tax-free threshold](#).

Question 10 – Do you have a Higher Education Loan Program (HELP), VET Student Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Australian Apprenticeship Support Loan (AASL) debt?

Note: Trade support loan (TSL) is now known as Australian Apprenticeship Support Loan (AASL).

Answer **Yes**, if you have a HELP, VSL, FS, SSL or AASL debt.

Answer **No**, if you:

- don't have a HELP, VSL, FS, SSL or AASL debt
- had a debt which has been fully repaid. When you have repaid your study and training support loan, you need to complete a [Withholding declaration](#) notifying your payer of the change in your circumstances.

For more information, see [Study and training support loans](#).

Sign and date the declaration

Make sure you have answered all the questions in Section A, then sign and date the declaration.

Give the declaration to your payer so they can work out how much tax to withhold from payments they make to you.

Privacy of information

We respect [your privacy](#) and only collect and disclose information, including your [tax file number](#), as authorised by taxation law.

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Payer information and obligations

What payers need to know about the Tax file number (TFN) declaration and their obligations.

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Employee completed online form

Your payee now has the option to provide their *Tax file number declaration* through ATO online services. When your payee submits the form, they will receive an employee detail tax summary which they should print and provide to you.

Don't ask your payee to send this information via email. Sending personal information via email can expose you and them to fraud as it's

not a secure channel. See more information on:

- [How to stay scam safe](#)
- [Cyber security advice](#).

Don't send us a copy of the printed summary, because the information has already been sent electronically to us. Instead:

- enter the tax details into your system
- keep a copy of the summary for your records.

The information provided to you on the employee tax details summary will help you determine the amount of tax to be withheld from payments, for example, whether you need to withhold additional amounts for a study or training support loan.

For more information on how your payee completes the online employment forms, see [Access and complete employment forms in ATO online](#).

Employee completed paper form

If your employee provides you with a paper form, you need to complete Section B if you are **not** either:

- reporting through STP-enabled reporting software
- lodging your TFN declaration data online.

If the payee indicated at Question 1 that they have applied for an individual TFN, or enquired about their existing TFN, they have 28 days to give you their TFN.

You must withhold tax for 28 days at the standard rate according to the [PAYG withholding tax tables](#).

After 28 days, if the payee has not given you their TFN, you must then withhold the top rate of tax from future payments, unless we tell you not to.

When you need to lodge the form

Don't send the *Tax file number declaration* to us if:

- you're using STP-enabled reporting software, because your STP reporting already includes the information we need
- your payee has provided a printed employee tax and/or super details summary from ATO online services, because the information is sent electronically to us.

However, in either case you must still:

- keep the employee tax details summary or the completed TFN declaration form in your records
- use secure methods when [storing and disposing of it](#).

Do send the declaration to us if your employee provided you with a paper TFN declaration form and you are not using STP-enabled reporting software. You must:

- complete Section B
- lodge the form by posting the original to us at the address listed on the form.

The form must be lodged within 14 days after the form is either:

- signed by the payee
- completed by you (if the form was not provided by the payee).

You must:

- keep a copy of the form in your records
- use secure methods when [storing and disposing of it](#).

Payer obligations

A TFN declaration applies to payments made after the declaration is provided to you. The information provided on this form is used to work out the amount of tax to be withheld from payments based on the [PAYG withholding tax tables](#) we publish.

If your payee gives you another declaration, it overrides any previous declarations.

You also need to be aware of the following obligations:

- [Check if your employee is entitled to work in Australia](#)

- [Check if your payee working under a working holiday visa \(subclass 417\) or a work and holiday visa \(subclass 462\)](#)
- [If payee has not provided TFN](#)
- [Providing payee's TFN to their super fund](#)
- [Storing and disposing of TFN declarations.](#)

Check if your employee is entitled to work in Australia

It is a criminal offence to knowingly or recklessly allow someone to work, or to refer someone for work, where that person is from overseas and is either in Australia illegally or is working in breach of their visa conditions.

People or companies convicted of these offences may face fines imprisonment (or both). To avoid penalties, ensure your prospective employee has a valid visa to work in Australia before you employ them. Go to the [Department of Home Affairs](#) website for more information.

Check if your payee working under a working holiday visa (subclass 417) or a work and holiday visa (subclass 462)

Payers of workers under these 2 types of visas need to register with the ATO. See [Employer registration for working holiday makers](#).

If payee has not provided TFN

If your payee has not given you a completed TFN declaration form, you must notify us within 14 days of the start of the withholding obligation.

If you're not using either STP-enabled reporting software or lodging your TFN declaration data online, you must complete a [paper copy](#) of the form. You need to:

- complete as much of the payee section (Section A) of the form as you can. For information on the TFN code to use, see [TFN not provided or incorrect](#).
- print 'PAYER' in the payee declaration
- send the form to us

- withhold the top rate of tax from any payment to that payee.

Providing payee's TFN to their super fund

If you make a super contribution for your payee, you need to give your payee's TFN to their super fund on the day of contribution.

If the payee has not yet quoted their TFN, you need to give your payee's TFN to their super fund within 14 days of receiving this form from your payee.

Storing and disposing of TFN declarations

The TFN Rule issued under the *Privacy Act 1988* requires a TFN recipient to use secure methods when storing and disposing of TFN information.

You may store either paper copies or electronic files of scanned employee detail tax summaries or paper forms. Scanned forms must be clear and not altered in any way.

If a payee:

- submits a new *Tax file number declaration* form, you must retain a copy of the earlier form until the end of the following financial year
- has not received payments from you for 12 months, you must still retain a copy of the last completed form until the end of the financial year which follows the year in which you last paid them. For example, if you last paid them on 12 April 2026 you will need to retain their TFN declaration until 30 June 2027.

Penalties

You may incur a penalty if you do not:

- lodge TFN declarations with us if required
- keep a copy of completed TFN declarations for your records
- provide the payee's TFN to their super fund, where the payee quoted their TFN to you.

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View TFN declaration details online

How to view your current and historical TFN details in ATO online services.

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Access ATO online

To access your TFN declaration details in ATO online:

1. Sign in to myGov.
2. Go to your linked services.
3. Select **Australian Taxation Office**.
4. From the menu select **Employment**, then **Employment details**.

[Sign in to myGov](#)

Details you can view

Only forms supplied to the ATO since September 2017 are shown.

Tax details displayed in the **Employment details** screen include:

- employment payments
- return-to-work schemes
- labour hire arrangements
- benefit and compensation payments
- superannuation benefits.

To view current income details from your payers that issue income statements, from the menu select **Employment** then **Income statements**.

Current and historical tabs

The **Current** tab shows your tax and superannuation details for current and past payers provided to the ATO since September 2017.

If you update your employment details for your current payer, your previous details will then show in the **History** tab.

Employment details for **past** payers displayed in the **Current** tab are shown for record purposes only.

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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