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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 24 March 2025

Completing your TFN declaration form online

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Completing your TFN declaration form online

How to complete your Tax file number (TFN) declaration form online.

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Work out the type of electronic form to use and how to complete the form online.

Your payer may have their own electronic employment form. Check with them before completing the online form in ATO online services.


If your payer:

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

You can't use the ATO online form if:

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

To access the form in ATO online services, you need to **link your myGov account** to the Australian Taxation Office (ATO).

Sign in to [myGov](#)  and go to your linked services, then select:

- **Australian Taxation Office**
- **Employment** from the menu
- **New employment** to complete your *Tax file number declaration*.

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

For more information on completing the form online, see **Access and complete employment forms in ATO online**.

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Before you start your TFN declaration form

Understand the terms we use and work out if you should or should not complete a TFN declaration form.

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Terms we use

Who should complete this 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 – for example:

- 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.

Who shouldn't complete this form

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


- are a beneficiary wanting to provide your tax file number (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 have been taken to have quoted your TFN to the trustee of the super fund
- want to claim the seniors and pensioners tax offset 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**

View TFN declaration details online

How to view your tax and superannuation details in ATO online services.

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You can view your current and historical tax details in ATO online services. Sign in to your [myGov](#)  account and go to your linked ATO online services. Select **Employment** from the menu, and then **Employment details**.

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

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

Your tax and superannuation details for current and past payers provided to the ATO since September 2017 are shown in the **Current** tab. 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.

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

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How to complete the paper TFN declaration form – payee

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

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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

How to get the paper form

Before ordering a paper copy:

- Ask your payer if they have their own electronic form. If yes, complete their form.
- Check if you can complete your TFN declaration form online. See [Access and complete employment forms in ATO online](#).

To get a paper copy of this form, you can:

- [order online](#)  – *Tax file number declaration (NAT 3092)*
- phone **1300 720 092** (24 hours a day, 7 days a week).

Only order what you need now, as we may update the form.

The downloadable *Tax file number declaration* form is no longer available.

Section A: To be completed by payee


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

You should give your TFN to your payer, only 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.

Your payer is required to withhold the top rate of tax from all payments made to you, if you don't provide your TFN or claim an exemption from quoting your TFN.

Where to find your TFN

If you already have a TFN, you can find it online through [myGov](#)  by going to your linked ATO online services.

If you don't have a myGov account, you can usually find your TFN on:

- your income tax notice of assessment (NOA) if you have lodged a tax return
- letters you have received from us, such as a statement of account
- a payment summary or income statement (provided by your employer)
- your superannuation account statement.

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

If you still can't find your TFN after checking these options, [phone us](#).

If you don't have a TFN

If you don't have a TFN and want to provide a TFN to your payer, you will need to apply for one.

You may be able to claim an exemption from quoting your TFN, but you have to complete a paper TFN declaration form (NAT 3092).

Print '**X**' in the appropriate box if you:

- have lodged a **Tax file number – application or enquiry for individuals** or made an 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 from future payments
- are claiming an exemption from quoting a TFN because you are either
 - under 18 years old and don't earn enough to pay tax
 - an applicant or recipient of certain pensions, benefits or allowances from one of
 - Services Australia – however, you need to quote your TFN if you receive a JobSeeker, Youth Allowance, Austudy or Parenting Payment
 - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
 - Military Rehabilitation and Compensation Commission.

For more information, see **Tax file number**.

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.

Questions 2–6

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.

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, you must print '**X**' in the foreign resident box, unless you are in receipt of 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, nor can they claim tax offsets to reduce withholding, unless you are in receipt of 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**.

Temporary residents can claim super when leaving Australia, if all requirements are met. For more information, see **Departing Australia superannuation payment (DASP)**.

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 either:

- you are not currently claiming the tax-free threshold from another payer
- you are currently claiming the tax-free threshold from another payer and your total income from all sources will be less than the tax-free threshold.

Answer **Yes**, if you are a foreign resident in receipt of an Australian Government pension or allowance.

Answer **No**, if none of the above apply or 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?

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

Answer **No**, if you do not have a HELP, VSL, FS, SSL or AASL debt, or you have repaid your debt in full.

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

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

Have you repaid your HELP, VSL, FS, SSL or AASL debt?

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.

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.

Payer information and obligations

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

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Employee tax details summary

Your payee now has the option to provide their *Tax file number declaration* through ATO online services.

If your payee has provided a printed employee tax details summary from ATO online services, **don't** send us a copy, as the information has already been sent electronically to us. Just enter the tax details into your system and keep a copy of the form 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, if no education loan (study or training support loan) withholding details are present on the summary, then no additional withholding is required for an education loan.

Don't ask your payee to send this information via email. Sending personal information via email can expose you to fraud as it's not a secure channel. See more information on how to **Protect your personal identifying information**.

For more information on how your payee completes the online employment forms, see **Access and complete employment forms in ATO online**.

Paper form

Section B is to be completed by the payer, if you are **not** reporting through Single Touch Payroll (STP) Phase 2-enabled reporting software or lodging your TFN declaration data online.

Where the payee indicates at Question 1 on this form 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.

Lodging the form

When you don't have to send us copies

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

- you're using Single Touch Payroll (STP) Phase 2-enabled reporting software
 - this is because your STP Phase 2 reporting already includes the information we need
 - you must keep your payees completed TFN declarations for your records
- your payee has provided a printed employee tax and/or super details summary from ATO online services
 - this is because it was sent electronically to us
 - you must keep a copy of the summary for your own records.

If you do have to send us copies

If you have to lodge paper *Tax file number declarations* (NAT 3092) with us, you must complete Section B and lodge the forms within 14 days after the form is either:

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

You must retain a copy of the form for your records and use secure methods when [storing and disposing of it](#).

How to lodge online

You can lodge your TFN declaration reports using software that complies with our specifications.

There is no need to complete Section B of each form, as the payer information is supplied by your software. See **Lodging tax file number (TFN) declaration data online**.

Don't send us the payees' completed paper *Tax file number declarations*. However, you must keep them for your records.

How to lodge paper copies

To lodge a paper *Tax file number declaration*, complete Section B and send the original to us within 14 days. You must keep a copy for your records.

Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, the payee can give you a:

- completed electronic version of the TFN declaration developed using the TFN declaration approved electronic payee to payer process
- printed summary of their employee tax and/or super details from ATO online services
- paper copy of *Tax file number declaration* (NAT 3092) with Section A completed.

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.

Is your employee 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.

The [Department of Home Affairs](#)  can give you more information.

Is 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.

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 STP Phase 2-enabled reporting software or lodging your TFN declaration data online, you must complete a paper copy of the form:

- by completing as much of the payee section of the form as you can
- print 'PAYER' in the payee declaration
- send the form to us
- withhold the top rate of tax from any payment to that payee.

For more information, see Tax file number and withholding declarations.

Provision of payees TFN to the employee's 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 a paper copy of the signed form or electronic files of scanned 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 for the current and following financial year
- has not received payments from you for 12 months, you must retain a copy of the last completed form for the current and following financial year.

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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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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