

Tax file number declarationThis declaration is NOT an application for a tax file number.

- Use a black or blue pen and print clearly in BLOCK LETTERS.
 Print X in the appropriate boxes.
 Read all the instructions including the privacy statement before

_	ato.gov.au Read all the instruction	s including the privacy statement before you complete this declaration.	
Se	ection A: To be completed by the PAYEE	5 What is your primary e-mail address?	
1	What is your tax file number (TFN)?		
	OR I have made a separate application/enquiry to the ATO for a new or existing TFN.		
	question 1 on page 2 of the instructions. OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.	Day Month Year	
	OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.	6 What is your date of birth? / / / / / / / / / / / / / / / / / / /	
_	What is your name? Title: Mr Mrs Miss Ms	7 On what basis are you paid? (select only one) Full-time Part-time Labour Superannuation Casual employment hire or annuity employment	
-	Surname or family name	8 Are you: (select only one)	
	First given name	An Australian resident for tax purposes OR A working holiday maker	
		9 Do you want to claim the tax-free threshold from this payer?	
	Other given names	Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold.	
3	What is your home address in Australia?	Answer no here if you are a foreign resident or working holiday Yes No No No No	
		Australian Government pension or allowance. 10 Do you have a Higher Education Loan Program (HELP), VET Student	
		Loan (VSL), Financial Supplement (FS), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?	
	Suburb/town/locality	Yes Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.	
	State/territory Postcode	DECLARATION by payee: I declare that the information I have given is true and correct.	
		Signature Date Day Month Year	
4	If you have changed your name since you last dealt with the ATO, provide your previous family name.	You MUST SIGN here	
		There are penalties for deliberately making a false or misleading statement.	
	① Once section A is completed and signed, give it to your payer to complete section B.		
Section B: To be completed by the PAYER (if you are not lodging online)			
	What is your Australian business number (ABN) or withholding payer number? Branch number (if applicable)	5 What is your primary e-mail address?	
	4 1 7 7 2 0 0 7 5 0 0	SUPERANDPENSION@	
2	If you don't have an ABN or withholding payer number, have you applied for one?	PERPETUAL.COM.AU	
3	What is your legal name or registered business name	6 Who is your contact person?	
	(or your individual name if not in business)?		
		Business phone number	
	WEALTHFOCUS	7 If you no longer make payments to this payee, print X in this box.	
	SUPERANNUATION FUND	DECLARATION by payer: I declare that the information I have given is true and correct. Signature of payer	
4	What is your business address?	Date Day Month Year	
	PO BOX 617		
	Suburb/town/locality	There are penalties for deliberately making a false or misleading statement.	
	PARRAMATTA	Return the completed original ATO copy to:	
	State/territory Postcode 2 1 2 4	Australian Taxation Office P0 Box 9004 PENRITH NSW 2740 See next page for: ■ payer obligations ■ lodging online.	
	Print form Save form Reset form		

Sensitive (when completed)



Payer information

The following information will help you comply with your pay as you go (PAYG) withholding obligations.



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 and/or imprisonment. To avoid penalties, ensure vour prospective employee has a valid visa to work in Australia before you employ them. For more information and to check a visa holder's status online, visit the Department of Home Affairs website at homeaffairs.gov.au

Is your payee working under a working holiday visa (subclass 417) or a work and holiday visa (subclass 462)?

Employers of workers under these two types of visa need to register with the ATO, see ato.gov.au/whmreg

For the tax table "working holiday maker" visit our website at ato.gov.au/taxtables

Payer obligations

If you withhold amounts from payments, or are likely to withhold amounts, the payee may give you this form 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 determine the amount of tax to be withheld from payments based on the PAYG withholding tax tables we publish. If the payee gives you another declaration, it overrides any previous declarations.

Has your payee advised you that they have applied for a TFN, or enquired about their existing TFN?

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.

If your payee has not given you a completed form you must:

- notify us within 14 days of the start of the withholding obligation by completing as much of the payee section of the form as you can. Print 'PAYER' in the payee declaration and lodge the form see 'Lodging the form'.
- withhold the top rate of tax from any payment to that payee.



For a full list of tax tables, visit our website at ato.gov.au/taxtables

Please send the completed form to:

Perpetual WealthFocus Super and Pension Reply paid 92151 **PO Box 617** Parramatta NSW 2124

Alternatively, you can send us a copy by email: superandpension@perpetual.com.au

Lodging the form

You need to lodge TFN declarations with us within 14 days after the form is either signed by the payee or completed by you (if not provided by the payee). You need to retain a copy of the form for your records. For information about storage and disposal, see below.

You may lodge the information:

- online 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.
- **by paper** complete section B and send the original to us within 14 days.



For more information about lodging your TFN declaration report online, visit our website at ato.gov.au/lodgetfndeclaration

Provision of payee's TFN to the payee'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, or if the payee has not yet quoted their TFN, 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 pavee:

- submits a new TFN declaration (NAT 3092), 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
- 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.