

# Tax file number – application or enquiry for individuals

## WHAT IS A TAX FILE NUMBER (TFN)?

A TFN is a unique number we issue to individuals and organisations to help us administer tax and other Australian Government systems.

We only issue one TFN to you during your lifetime, even if you change your circumstances, such as your name or residency. You should keep your TFN secure at all times and advise us if you change your name or address so we can update your details.

If you have lost your TFN or are not sure you have one, check all your correspondence from us or contact your tax agent.

If you still cannot find your TFN or would like to update your details, phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday. If you phone us we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details that only you, or your authorised representative, would know.

➤ For more information on keeping your TFN secure see 'How do I look after my TFN?' on page 3 of these instructions.

## HOW DO I APPLY?

You can apply for a TFN using this form if you:

- have never had a TFN
- are not sure if you have a TFN
- have a TFN but cannot find it on any of your tax papers.

## Protected persons

If you are 16 years or older and someone is appointed to help you with financial and legal matters, ask them to contact us to discuss your application and the identification you need to supply.

## Definition of spouse

- ❗ A spouse includes another person (whether of the same or opposite sex):
- to whom you are legally married
  - who is in a relationship with you that is registered under a prescribed state or territory law
  - who you live with on a genuine domestic basis as a couple.



### Other ways to apply for a TFN:

- **Permanent migrants or temporary visitors to Australia** can apply for a TFN online at any time after entering Australia. This option is available if you are:
  - a working holiday-maker
  - a New Zealander and you are automatically granted a visa on arrival
  - an overseas student and your visa has been amended to allow you to work
  - a person with a valid visa allowing you to stay in Australia indefinitely
  - a person with a business visa.

➤ To apply go to [www.iar.ato.gov.au](http://www.iar.ato.gov.au)

- **Aboriginals or Torres Strait Islanders** can complete the *Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders* (NAT 1589) – for information on how to obtain this form, see 'More information' on page 4 of these instructions.
- **Secondary school students** may be able to complete a *Tax file number – application or enquiry for secondary school students* (NAT 2024). Check with your teacher to find out if you can apply for a TFN through your school.
- **Non-resident of Australia for tax purposes** – you can apply for a TFN using *Tax file number – application or enquiry for individuals living outside Australia* (NAT 2628). The tests we use to determine your residency status for tax purposes are not the same as those used by other Australian agencies for other purposes such as immigration.

➤ For detailed information about Australian residency, visit [www.ato.gov.au](http://www.ato.gov.au) and search for 'residency'.

### WHO SHOULD SIGN YOUR APPLICATION?

If you are:

- 16 years or older – you must sign your application.
- 13 to 15 years old – you **or** your parent or guardian can sign.
- 12 years old or under – your parent or guardian must sign on your behalf.

❗ If someone completes a TFN application on your behalf, this does not give them authority to ask about your other tax matters.

### WHAT ARE THE PROOF OF IDENTITY REQUIREMENTS?

❗ If you do not provide all the proof of identity documents we ask for, your application will be returned to you and we cannot issue you with a TFN.

When you lodge your application, you must provide current documents that prove your identity for registration purposes (proof of identity). We will accept only **unaltered original documents** and not photocopies.

Documents that have been corrected or changed and initialled are not acceptable.

### Parent or guardian signs the application

❗ If your parent or guardian signs your application, they must provide:

- their full name and either their own full proof of identity documents **or** their TFN at the declaration
- your full proof of identity documents, and
- a document showing your relationship (for example, full birth certificate, guardianship papers or Medicare card).

If you have concerns about sending original documents, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

### Documents in your previous name

If your documents are in your previous name, you must provide another document that shows how you changed your name (for example, marriage certificate, deed poll or change of name certificate).

### Documents in languages other than English

If your original document is not written in English, you must provide a written translation that an authorised translation service has certified as a true and correct copy. Authorised translation services include:

- an appropriate embassy
- a professional translation service accredited by the National Accreditation Authority for Translators and Interpreters Ltd (NAATI).

You must show the staff original documents, not photocopies. The documents must not be altered in any way. A document that has been corrected or changed and initialled is not acceptable.

## ACCEPTABLE PROOF OF IDENTITY DOCUMENTS

- ❗ If you are aged:
- **16 or over** – you must provide three documents, one of which must be a primary document
  - **under 16** – you must provide two documents, one of which must be a primary document.

If a parent or guardian signs the application, your documents are in your previous name or in a language other than English there are specific requirements you must meet. Read the previous section to make sure you meet these requirements.

### Primary documents

#### Document description

- Australian full birth certificate. A birth certificate extract is not acceptable.
- Australian passport.
- Australian citizenship certificate or Extract from Register of citizen by descent.
- Overseas passport with evidence of Australian immigration status.

### Secondary documents

You can only use one type of driver's licence or student identification card.

#### Document description

- Australian driver's licence **or** Australian learner's permit with your photo and signature. Any address on the driver's licence **must** match the details provided on your application.
- Medicare card.
- Account statement from an Australian bank, credit union or building society less than one year old with your name and your current address matching the details you provide on your application (credit card statements are not acceptable).
- Australian firearm licence with your signature and/or photo matching the details you provide on your application.
- Student identification card (tertiary or secondary) with your photo issued from an Australian government accredited education authority.

❗ If you are under 16 years old, secondary documents may include **one** of the following which must be less than one year old and issued by an Australian government accredited education authority:

- secondary examination certificate
- record of achievement
- examination report.

### WHEN WILL I RECEIVE MY TFN?

You should receive your TFN within 28 days after we receive your completed application and required documents. We will promptly return your original documents by registered mail and forward your TFN to the postal address on your application.

We appreciate your patience during the processing period. Do not lodge another application during this time.

### HOW DO I LOOK AFTER MY TFN?

Your TFN is one of your most important forms of identification and it is yours for life. Keep it secure to guard against identity theft.

To keep your TFN secure:

- don't provide it over the phone or internet when applying for work
- don't carry it in your purse or wallet
- don't store it in your mobile phone
- don't share it with friends
- shred or destroy documents containing your identity details
- install up-to-date anti-virus software on your computer
- only provide your identity details to trusted or reliable organisations
- if you use a tax agent, check they are registered on the Tax Agents' Board website at [www.tabd.gov.au](http://www.tabd.gov.au)

➔ Visit [www.ato.gov.au/identitycrime](http://www.ato.gov.au/identitycrime) for more information.

### Tax file number (TFN) disclosure

We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You are not required by law to provide us with any TFN we have requested. However, quoting TFNs reduces the risk of administrative errors that could delay the processing of your form. If we cannot identify a person from the information you provide, we may contact you for more information.

## MORE INFORMATION

### Internet

Visit [www.ato.gov.au](http://www.ato.gov.au)

- download publications, rulings and other general tax information
- to apply online as a permanent migrant or temporary visitor to Australia, go to [www.iar.ato.gov.au](http://www.iar.ato.gov.au)

### Forms

You can get the following forms and publications from Tax Office shopfronts and our website at

[www.ato.gov.au/onlineordering](http://www.ato.gov.au/onlineordering) or by phoning **1300 720 092**:

- *Tax file number – application or enquiry for Aboriginals or Torres Strait Islanders* (NAT 1589)
- *Tax file number – application or enquiry for individuals living outside Australia* (NAT 2628).

### Phone

For more information about TFNs, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday.

If you do not speak English well and need help from the Tax Office, phone the Translating and Interpreting Service on **13 14 50**. If you are calling from overseas, phone **+61 3 9203 4027**.

If you are deaf, or have a hearing or speech impairment, phone the Tax Office through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the Tax Office number you need (if you are calling from overseas, phone **+61 7 3815 7799**)
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the Tax Office number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- internet relay users, connect to the NRS on [www.relayservice.com.au](http://www.relayservice.com.au) and ask for the Tax Office number you need.

## PRIVACY

We are authorised to request this information under the *Income Tax Assessment Act 1936*. We need this information to help us to administer laws relating to taxation and superannuation.

Where we are authorised to do so, we may give this information to other government agencies that administer laws relevant to your particular situation. Depending on your situation these agencies could include:

- Centrelink
- the Australian Federal Police
- the Child Support Agency
- the Department of Veterans' Affairs
- the Department of Immigration and Citizenship
- the Department of Families, Housing, Community Services and Indigenous Affairs
- the Department of Education, Employment and Workplace Relations.

We may check the proof of identity information you supply with the issuing agencies.

## OUR COMMITMENT TO YOU

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our advice and guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

You are protected under GST law if you rely on any GST advice in this publication. If you rely on this advice and it later changes, you will not have to pay any extra GST for the period up to the date of the change.

If you feel that this publication does not fully cover your circumstances or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at [www.ato.gov.au](http://www.ato.gov.au) or contact us.

This publication was current at **March 2010**.

## © COMMONWEALTH OF AUSTRALIA 2010

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, 3–5 National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

## PUBLISHED BY

Australian Taxation Office  
Canberra  
March 2010

JS 7226





**11 Are you an Australian resident for tax purposes?**

No

Yes

An Australian resident for tax purposes is generally someone who:

- always lived in Australia
- came to Australia from another country and now lives here permanently.

➔ See 'Non-resident of Australia for tax purposes' on page 2 of the Instructions for more information.

**12 Do you have a tax agent?**

No  Go to question 13.

Yes  Provide your tax agent's details below.

Name

Phone number

Registration number

Name of person you deal with

**13 Where can we contact you or leave a message if we need more information?**

If you are under 16, **do not** complete this question, go to question 14.

Daytime phone number

Mobile number

Email address

**14 Are you under 16 years of age or a parent or guardian signing this application or do you want to nominate an alternate contact?**

⚠ The contact person must be aged 16 or over.

If you are signing this form and are:

- under 16 years of age – you must provide an alternative contact person
- a parent or guardian – you must provide your own contact details.

No  Go to declaration.

Yes  Provide details below.

Contact person's name

Daytime phone number

Mobile number

Email address

⚠ **Make sure you sign the declaration below.**

**Declaration**

Read the privacy statement on page 4 of the Instructions before you sign this form.

If you are:

- 16 years or older – you must sign your application
- 13 to 15 years old – you **or** your parent or guardian can sign
- 12 years old or under – your parent or guardian must sign on your behalf.

⊖ Penalties may be imposed for giving false or misleading information or for the unauthorised use of a TFN.

⚠ If someone completes a TFN application on your behalf, this does not give them authority to ask about your other tax matters.

*I declare that the information given on this application is true and correct.*

Signature

**You MUST SIGN here**

Date

Day   / Month   / Year

If you are legally entitled to sign on behalf of the applicant, you must provide your full name:

If you sign on behalf of the applicant you must also provide:

- the applicant's full proof of identity documents

TFN (see TFN disclosure on page 3 of the instructions)

- your full proof of identity documents **or** TFN      , and

- a document showing your relationship (for example, full birth certificate, guardianship papers or Medicare card).

➔ For more information about proof of identity requirements, see page 2 of the Instructions.

