

# TAX FILE NUMBER

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

A Tax File Number (TFN) is a number issued to you by the Australian Taxation Office. (ATO)

## WHY DO I NEED TFN

A TFN is not compulsory. You need a TFN so you do not pay more tax than necessary. It also helps you with starting a job or lodging a tax return. Once a TFN has been issued, you keep it for life; there is no need to reapply if your circumstances change.

## MAY I WORK IN PAID EMPLOYMENT WITHOUT A TAX FILE NUMBER?

Yes, however without a TFN tax will be deducted from your income at the maximum rate, even if you are earning too little to pay tax normally. You can claim this back later once you submit a tax return, but it is more convenient to have a TFN and have the correct amount deducted from the start.

## WHO CAN ASK FOR IT?

People or organisations entitled to ask for your TFN include employers, banks or other financial institutions, the ATO, some federal government agencies, tax agents and superannuation funds.

## AM I A RESIDENT FOR TAX PURPOSES?

Overseas students who are enrolled in a course of study that is longer than six months are generally treated as residents for tax purposes.

## HOW DO I GET MY TFN?

You can apply online at [www.ato.gov.au](http://www.ato.gov.au) and click on the words 'Apply for a tax file number'.

## WHEN WILL I RECEIVE MY TFN?

You will receive your TFN by mail within 28 days. TFNs are not given out by telephone for reasons of confidentiality.

## FOR FURTHER INFORMATION

Contact the ATO by telephone 13 28 61 or visit [www.ato.gov.au](http://www.ato.gov.au)

