



Tax file number – application for companies, partnerships, trusts and other organisations

Complete this application if you need a tax file number (TFN) for a company, partnership, trust or other organisation.

! Do not use this application if you are a trustee or executor of a deceased estate.
Instead, see 'Other ways you can apply'.

OTHER WAYS YOU CAN APPLY

You can apply for a TFN for a trust, company, partnership, deceased estate or other organisation:

- online through the Australian Business Register (ABR) at abr.gov.au
- through your registered tax agent.

You may also complete a *Tax file number – application or enquiry for a deceased estate* (NAT 3236) if you need a TFN for a deceased estate.

You can order a copy of this form from our website at ato.gov.au/onlineordering or by phoning our automated publications distribution service on **1300 720 092** at any time.

WHEN COMPLETING THIS APPLICATION

If you are filling in this form on screen:

- when completed, print two copies
- sign and date the declaration
- mail your completed form to the address shown on page 7
- keep the second copy for your records.

If you are filling in this form by hand:

- print clearly using a black or dark blue pen.
- use BLOCK LETTERS and print one character per box.
- place in all applicable boxes.

➤ For more information or help completing this application:

- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- if you are calling from outside Australia, phone us on **+61 2 6216 1111** between 8.00am and 5.00pm (Australian Eastern Standard Time or Australian Eastern Daylight-saving Time), Monday to Friday, and ask to be put through to Business tax enquiries.

Section A: Applicant information

1 Type of applicant (Place X in one box only)

When the term 'entity' is used, it refers to the company, trust, partnership or other organisation applying for a TFN.

- | | | |
|--|--|--|
| Australian public company <input type="checkbox"/> | Family partnership <input type="checkbox"/> | Other unincorporated entity <input type="checkbox"/> |
| Australian private company <input type="checkbox"/> | Other partnership <input type="checkbox"/> | Cooperative <input type="checkbox"/> |
| Other incorporated entity <input type="checkbox"/> | Limited partnership (taxed at company rates) <input type="checkbox"/> | Strata title <input type="checkbox"/> |
| Discretionary trust – trading <input type="checkbox"/> | Fixed unit trust <input type="checkbox"/> | Public unit trust – listed (taxed at company rates) <input type="checkbox"/> |
| Discretionary trust – investment (includes charitable trusts) <input type="checkbox"/> | Hybrid trust <input type="checkbox"/> | Public trading trust (taxed at company rates) <input type="checkbox"/> |
| Discretionary trust – services management <input type="checkbox"/> | Corporate unit trust (taxed at company rates) <input type="checkbox"/> | Cash management trust <input type="checkbox"/> |
| Fixed trust <input type="checkbox"/> | Public unit trust – unlisted (taxed at company rates) <input type="checkbox"/> | |

2 What is the entity's legal name?

This is the name that appears on all official documents or legal papers. It may be different from the name that the entity trades under. For example:

- company – AXY Pty Ltd
- trust – Smith Family Trust (do not provide the name of the trust's trustee).

You are not required to complete this question if your applicant type is partnership. Go to question 3.

3 Does the entity have an Australian Company Number (ACN) or an Australian Registered Body Number (ARBN)?

If you have an ACN or ARBN and do not provide it here, read section H to see if you need to provide further information to prove your identity for registration purposes.

No

Yes ACN or ARBN

4 Is the entity a subsidiary company?

A subsidiary company is one that is controlled by another company.

No

Yes What is the ACN or ARBN of its ultimate holding company?

Section B: Address details

5 Where is the entity's main business location or address?

- This:
- must be a street address, for example, 123 Smith Street
 - cannot be a post office box or other delivery point address
 - can be a home address if the entity operates a home-based business.

Suburb/town/locality State/territory Postcode

(Australia only) (Australia only)

Country if outside Australia

6 What is the entity's postal address for service of notices and correspondence?

This is the address where government departments and agencies may send notices and correspondence.

Is the entity's postal address the same as the business address?

No Provide details below

Yes Go to question 7.

Suburb/town/locality State/territory Postcode

(Australia only) (Australia only)

Country if outside Australia

Section C: Contact details

7 Who is the authorised contact person for the entity?

Provide details of a person we may contact for more information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered tax agent.

➤ For more information about what an authorised contact can do, visit our website at ato.gov.au/primarycontact

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (you must provide a contact number)

Mobile phone number

After hours phone number

Fax number

Email address of contact person (please use BLOCK LETTERS) – such as EXAMPLE@PROVIDER.COM.AU

Preferred language, if other than English. We may not be able to speak to the contact person in their preferred language.

8 If the entity's registered tax agent is the authorised contact, provide their registration number. If this number cannot be found, leave blank.

9 Do you want to nominate more than one authorised contact?

No

Yes Provide details of the additional contact people on a separate sheet of paper. Make sure any extra pages include the name of the entity that is applying for this TFN.

Section D: Business activity details

10 On what date was the entity established?

- For a company or incorporated entity, this is the incorporation date.
- For a trust, partnership or unincorporated entity, this may be the date the entity started.

Day / Month / Year
 / /

11 What is the main industry that the entity operates in? (Place X in one box only)

This relates to the activity from which the business derives the highest gross income or incurs the smallest loss.

- | | | | |
|--|---|--|--|
| Agriculture <input type="checkbox"/> | Construction <input type="checkbox"/> | Financial and insurance services <input type="checkbox"/> | Health care and social assistance <input type="checkbox"/> |
| Forestry <input type="checkbox"/> | Wholesale trade <input type="checkbox"/> | Rental, hiring and real estate services <input type="checkbox"/> | Arts and recreation services <input type="checkbox"/> |
| Fishing (including aquaculture) <input type="checkbox"/> | Retail trade <input type="checkbox"/> | Professional, scientific and technical services <input type="checkbox"/> | Other services <input type="checkbox"/> |
| Mining <input type="checkbox"/> | Accommodation and food services <input type="checkbox"/> | Administrative and support services <input type="checkbox"/> | |
| Manufacturing <input type="checkbox"/> | Transport, postal and warehousing <input type="checkbox"/> | Public administration and safety <input type="checkbox"/> | |
| Electricity, gas, water and waste <input type="checkbox"/> | Information media and telecommunications <input type="checkbox"/> | Education and training <input type="checkbox"/> | |

12 Describe the main activity from which the entity derives the majority of its business income.

Also describe the main goods produced or the main services provided.

Section E: Taxation details

13 Is the entity a resident of Australia for tax purposes? No Yes

14 Is the entity exempt for income tax purposes? No Yes

Only certain categories of entities are exempt from income tax. For more information, visit our website at ato.gov.au and read the *Income tax guide for non-profit organisations* (NAT 7967).

15 Is the entity a non-profit organisation? No Yes

A non-profit organisation is an entity not carried on for the profit or gain of its members. Any profit it makes cannot be distributed to its members. It is not simply an entity that has not made a profit.

Section F: Associates of the entity

These questions collect information about individuals and organisations associated with the entity.

Examples of types of associates are:

- companies – the public officer and all directors (individuals only)
- partnerships – all partners (may be individuals, companies, trusts or a combination of these)
- trusts – all trustees (may be individuals or companies)
- other organisations – all office bearers, for example, president, treasurer, secretary or public officer (individuals only).

! The easiest way to identify all individuals and organisations associated with your entity is to provide us with their TFNs (individuals and organisations), ACNs or ARBNs (organisations only). If you don't you may need to provide further information to prove your identity for registration purposes. See section H for more information.

16 Is the entity a company?

No Go to question 20.

Yes

17 Who is its public officer?

You must provide details of a public officer if the entity is a company, including a:

- cooperative
- strata title
- other unincorporated association.

Every company must appoint a public officer for tax purposes within three months of starting a business. A public officer must be an individual of at least 18 years of age, who is appointed by the company, is a resident of Australia and answerable for all actions on behalf of the company for tax-related purposes. Examples include record keeping and submitting company tax returns.

If you do not provide the public officer's TFN, read section H to see if you need to provide further information to prove your identity for registration purposes.

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Public officer's TFN (see the Privacy note on page 7)

OR Additional information attached

Date of birth: Day / Month / Year

18 Is the public officer also a director of the company?

No

Yes Do not provide the public officer's name again at question 19.

19 Who are the individuals associated with the entity?

- Companies must provide all directors (except the public officer).
- Partnerships must provide all partners.
- Trusts must provide all trustees.
- Other organisations must provide all office bearers.

If you do not provide TFNs for all individuals associated with the entity, read **section H** to see if you need to provide further information to prove your identity for registration purposes.

INDIVIDUAL ONE

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Individual's TFN (see the Privacy note on page 7)

OR

Additional information attached

Date of birth: / /

Position held: director trustee partner office bearer of a club/association

INDIVIDUAL TWO

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Individual's TFN (see the Privacy note on page 7)

OR

Additional information attached

Date of birth: / /

Position held: director trustee partner office bearer of a club/association

INDIVIDUAL THREE

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Individual's TFN (see the Privacy note on page 7)

OR

Additional information attached

Date of birth: / /

Position held: director trustee partner office bearer of a club/association

➤ If you need to provide information for more individuals associated with the entity, provide their details on a separate sheet of paper. Make sure any extra pages include the name of the entity that is applying for this TFN.

20 What are the organisations associated with the entity? (partnership and trust applicants only)

Provide all non-individual partners of a partnership and corporate trustees of a trust.

If you do not provide TFNs, ACNs or ARBNs for all organisations associated with the entity, read **section H** to see if you need to provide further information to prove your identity for registration purposes.

ORGANISATION ONE

Full name of the associated organisation

TFN OR Additional information attached ACN/ARBN

ORGANISATION TWO

Full name of the associated organisation

TFN OR Additional information attached ACN/ARBN

ORGANISATION THREE

Full name of the associated organisation

TFN OR Additional information attached ACN/ARBN

ORGANISATION FOUR

Full name of the associated organisation

TFN OR Additional information attached ACN/ARBN

 If you need to provide information for more organisations associated with the entity, provide the details on a separate sheet of paper. Make sure that any extra pages include the name of the entity that is applying for this TFN.

Section G: Declaration


Must be completed by an individual authorised by the entity.

21 Who is the authorised person signing this declaration? (Complete all of the fields below.)

Full name of signatory

Position held (for example, director, tax agent, trustee or partner)

Business hours phone number

 Read the privacy statement below before you sign and date this page. Penalties may be imposed for giving false or misleading information.

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

OR

I declare that:

- *I am either*
 - *a primary contact for the entity*
 - *authorised by the entity to complete this form on its behalf*
 - *authorised by the entity's appointed representative to complete this form on its behalf*
- *the information given on this form (including attachments) is true and correct.*

Signature

You MUST SIGN here

Date / /

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request tax file numbers (TFNs). We will use your TFN to identify you in our records. It is not an offence not to provide TFNs. However, if you do not provide your TFN, there may be a delay in processing this form.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

We may check the supporting documents you supply with the agencies that issued them.

How to lodge the application

Check you have:

- completed the application
- read the proof of identity requirements at section H
- included any other attachments you need to provide with your application.

Send all these documents to us at:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

 Make a copy of the application for your own records before you mail it.

Processing time

We will aim to provide a decision on your registration within 28 days of receiving all the necessary information. If the application is incomplete, incorrect or needs checking, it may take us longer to complete the process.

Section H: Proof of identity

! The easiest way to identify individuals or entities associated with your entity is to provide us with their TFNs (individuals and organisations), ACNs or ARBNs (organisations only) at section A and section F.

If you do not provide all TFNs (individuals and organisations), ACNs or ARBNs (organisations only), read below to see if you need to provide further information to prove your identity for registration purposes. Separate requirements are listed for:

- companies
- partnerships
- trusts
- other organisations.

See the Privacy statement on page 7 for more information about providing TFNs.

Non-residents of Australia

If the individuals or organisations associated with the entity are not residents of Australia for tax purposes, you will need to provide other proof of identity documents.

For more information if you are calling from outside Australia, phone **+61 2 6216 1111** between 8.00am and 5.00pm (Australian Eastern Standard Time or Australian Eastern Daylight-saving Time), Monday to Friday, and ask to be put through to Business tax enquiries.

COMPANY

You may have to provide more than one piece of information.

If you did not provide an ACN or ARBN at question 3, you must attach a certified copy of the company registration.

If you are a listed company you must also provide either:

- the TFN of the public officer at question 17 and at least one director at question 19, or
- the following for the public officer or director whose TFN you did not provide
 - full name, residential address and date of birth on a separate sheet of paper, and
 - proof of identity documents.

> For more information about which documents are acceptable proof of identity, see 'Acceptable proof of identity documents for individual associates' on page 9.

If you are an unlisted company you must also provide either:

- the TFN of the public officer at question 17 and **each** director at question 19 (if you have more than three directors, only three directors are required), or
- the following for the public officer or directors whose TFNs you did not provide
 - full name, residential address and date of birth on a separate sheet of paper, and
 - proof of identity documents.

> For more information about which documents are acceptable proof of identity, see 'Acceptable proof of identity documents for individual associates' on page 9.

PARTNERSHIP

For partnerships where the partners are individuals you must provide either:

- all their TFNs at question 19, or
- the following for all individual partners whose TFNs you did not provide
 - full name, residential address and date of birth on a separate sheet of paper, and
 - proof of identity documents.

> For more information about which documents are acceptable proof of identity, see 'Acceptable proof of identity documents for individual associates' on page 9.

For partnerships where the partners are registered companies you must provide either all their TFNs or ACNs/ARBNs at question 20, or attach:

- on a separate sheet of paper
 - the business address of each registered company (partner) whose TFN or ACN/ARBN you did not provide
 - the date it started, was registered or became incorporated
- a certified copy of the company registration and partnership agreement (if there is no partnership agreement, provide a certified statement signed by the partners).

For partnerships where the partners are trusts you must provide either all their TFNs at question 20, or attach on a separate sheet of paper:

- the business address of each trust (partner) whose TFN you did not provide
- the date it started, was registered or became incorporated.

TRUST

For trusts where the trustees are individuals you must provide either:

- all their TFNs at question 19, or
- the following for all individual trustees whose TFNs you did not provide
 - full name, residential address and date of birth on a separate sheet of paper, and
 - proof of identity documents.

➤ For more information about which documents are acceptable proof of identity, see 'Acceptable proof of identity documents for individual associates' below on this page.

For trusts with corporate trustees you must provide either all their TFNs or ACNs/ARBNS at question 20, or attach:

- on a separate sheet of paper
 - the business address of each corporate trustee whose TFN or ACN/ARBN you did not provide
 - the date it started, was registered or became incorporated
- a certified copy of the company registration
- an extract from the trust deed showing all of the following
 - trust name
 - trustee's full name
 - start date
 - signatures
 - seal.

Do not attach the entire deed.

OTHER ORGANISATIONS (INCORPORATED AND UNINCORPORATED ENTITIES)

You must provide either:

- the TFN of all office bearers (associates) at question 19, or
- the following for all office bearers whose TFNs you did not provide
 - full name, residential address and date of birth on a separate sheet of paper, and
 - proof of identity documents.

ACCEPTABLE PROOF OF IDENTITY DOCUMENTS FOR INDIVIDUAL ASSOCIATES

You must provide the following for individual associates who do not meet the requirements listed on pages 8 and 9:

- full name, residential address and date of birth on a separate sheet of paper, and
- three current documents from the lists below. One of these must be a 'primary document'.

Primary documents

Document description

- Australian full birth certificate – if you have changed your name you must provide another document that shows how you changed your name (for example, a marriage certificate, deed poll or change of name certificate)
- Australian passport
- Australian citizenship certificate or Extract from Register of Citizenship by Descent
- Foreign passport

Secondary documents

Document description

- 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 with this application (transaction lists printed off the internet and credit card statements are not acceptable)
- Australian firearm licence with your signature and/or photo, matching the details you provide on this application
- Student identification card (tertiary or secondary) with your photo, issued from an Australian government accredited education authority
- One of the following cards with your photo and signature
 - Australian drivers licence
 - Australian learners permit
 - state or territory government issued proof of age card
 - state or territory government issued photo card.

OTHER REQUIREMENTS

We accept certified copies of original documents. Do not send us original documents. We may not return certified copies of documents that you mail to us.

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

Certified copies of documents

You can have your proof of identity documents photocopied and certified as true and correct by an authorised certifier, including a:

- barrister
- Commissioner for declarations (Queensland only)
- doctor
- judge
- Justice of the Peace
- minister of religion (who is authorised to celebrate marriage)
- police officer
- bank, building society or credit union officer of at least five years service
- sheriff's officer
- solicitor.

➔ Refer to our website for a full list of certifiers, at ato.gov.au/certifydocs_Australia

⚠ We cannot accept copies certified by a registered tax agent, friend or family member.

A certified copy must be:

- unaltered
- stamped and signed by the certifier – the stamp must show the certifier's qualification, contact details including telephone number, and reference number (as applicable). If the certifier's signature is not legible, they must print their name.

Documents in languages other than English

If any of your original documents are not 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.

Documents in your previous name

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