



# Supervising Teacher and Site Coordinator Payment Claim Information

CRICOS No. 00213J

## Supervising Teacher Payments

From 1 January 2024 new pay rates were introduced for Supervising Teachers. Any outstanding claims from January 1 to December 31 2023 will be paid at the 2023 rate of pay (\$7.194/hour to a maximum of \$35.97/day).

To claim for any Professional Experience placement, one claim form needs to be completed by each Supervising Teacher at the end of the Professional Experience. The agreed rate, Australia-wide, for supervision of preservice teachers from 1 January 2024 is \$7.458 per hour/per preservice teacher with a maximum of 5 hours per day able to be claimed.

This means the maximum amount that can be claimed **per preservice teacher** per day is \$37.29 (5 hours). Two or more supervising teachers may share supervision hours of a preservice teacher with the hours distributed amongst the supervising teachers. If supervision is split between two or more Supervising Teachers, they each receive their allocated portion. For example, two teachers each taking 50% of a supervising load would be able to claim \$7.458 per hour for a half-day each equalling \$18.645 per day for that preservice teacher. Each Supervising Teacher will submit a claim form for the same student with their claim information provided with the hours they are claiming. If a Supervising Teacher is claiming for more than one preservice teacher, then only one claim form needs to be submitted including details for all preservice teachers being claimed. Please note that **lead-in days are not able to be counted in the claim** as these days are unpaid.

If for any reason a Professional Experience placement does not continue for the full expected number of days, Supervising Teachers can only claim the days that they supervised preservice teachers (not the entire block of time).

In the event that more than the allocated hours are claimed for a preservice teacher, the claim form will be returned without payment. It is the responsibility of the Supervising Teacher(s) and Site Coordinator to ensure accurate forms are submitted for payment. If the situation occurs where one supervising teacher has already claimed the maximum hours for a preservice teacher, it is the responsibility of the Site Coordinator and Supervising Teachers to ensure this is worked out at a school level.

In order to ensure claims are processed in a timely manner, all forms must:

- Be completed in full with all questions answered
- be signed by all required parties
- be in one document in either pdf or doc. (docx.) format; (jpeg and png will not be accepted).
- ensure that a Tax Declaration Form is completed and submitted (not needed if none of your details have changed since last submitting a form).

Failure to meet these requirements will result in a re-submission of claims, delaying payment. Payments will be made into nominated bank accounts within a month of successful lodgement of claims.



# Supervising Teacher and Site Coordinator Payment Claim Information

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## Important tax information

Anyone who is claiming as a Supervising Teacher, Site Coordinator or for a group talk must submit a signed [Tax File Declaration Form](#) if:

- You have never submitted a claim with QUT
- Your details have changed since you last submitted a TFD
- It has been more than 2 years since you submitted a claim

From 1 January 2020, all earnings, (Income Statement) will be available in your [MY Gov account](#).

If you have any questions, please contact QUT Payroll Services at [payroll@qut.edu.au](mailto:payroll@qut.edu.au)

All claims must be submitted via email to [pex.claims@qut.edu.au](mailto:pex.claims@qut.edu.au) using the forms linked below. These forms can be completed electronically or downloaded and scanned for submission. Claims submitted via post or on old (outdated) forms will not be processed and returned for re-submission. **Please ensure you have answered every question, ticked all boxes and signed where requested, including the tax file declaration.**

## Site Coordinator Payments

A site coordination allowance may be claimed by the host site coordinator for managing two or more QUT pre-service teachers or managing two or more supervising teachers. As per the Industrial Agreement, the claimable amount is \$1.58 per student/per day.

## Group Talks

A claim for payment may be made by the site coordinator for formally meeting with two or more QUT pre-service teachers at the site. Topics for group talks might include site policies on behaviour management, curriculum, legal issues, etc. As per the Industrial Agreement, the claimable amount is \$12.28 per one hour talk. Group talk hours do not need to be deducted from a supervising teacher supervision hours.

## Notice of payment

Once your claim has been processed by QUT Payroll, you will receive notification via email to the address listed on your claim form. We strongly encourage you to list your school/site email address on the form. Payments will usually be made within 30 days of the claim, and only made after the Professional Experience period has concluded. During busy periods (May-June, Sept-Oct) there may be a longer delay in payment. We do our best to process your claim as soon as possible, however we would appreciate your patience during these times.



CRICOS No. 00213J

# Supervising Teacher

## Professional Experience Payment Claim Form

### Claimant details

Surname: \_\_\_\_\_ Given name/s: \_\_\_\_\_

Title: \_\_\_\_\_ DOB: \_\_\_\_\_ Gender: Female  Male  Other

Address: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

School/Site: \_\_\_\_\_  
(including suburb)

### Preservice teacher/s name

Claim period: Semester \_\_\_\_\_ Year 20 \_\_\_\_\_

Unit Code No. of days Hrs (max 5hrs per day)

_____	_____	_____	=	_____
_____	_____	_____	=	_____

\*Did you share this preservice teacher with another Supervising Teacher? Yes  No

If yes, please ensure you indicate the correct amount of supervision hours. You cannot claim 100% when sharing a preservice teacher with another supervisor.

TOTAL Hours \_\_\_\_\_

**QUT use only** Supervision Hours = \_\_\_\_\_

### Banking Details

Please provide details below. Please note we require this information for every claim.

Bank						Branch									
BSB						Account Number									
Account Name															

### Tax File Declaration

Attached - Please attach a completed Tax File Declaration if this is your first claim or if your details have changed since last submitting a form. Please ensure all boxes are ticked and the form is signed.

OR

Submitted previously. My details have not changed.

### Certification

 I certify the above details are correct.

Claimant Signature: \_\_\_\_\_



Date: \_\_\_\_\_

QUT Checked	Date	Approved for payment	Date
QUT Identification #			

# Tax file number declaration

Information you provide in this declaration will allow your payer to work out how much tax to withhold from payments made to you.

— This is not a TFN application form.  
To apply for a TFN, go to [ato.gov.au/tfn](http://ato.gov.au/tfn)

## ! Terms we use

When we say:

- **payer**, we mean the business or individual making payments under the pay as you go (PAYG) withholding system.
- **payee**, we mean the individual being paid.

## Who should complete this form?

You should complete this 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.

! You need to provide all information requested on this form. Providing the wrong information may lead to incorrect amounts of tax being withheld from payments made to you.

! You do not 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. For more information, visit [ato.gov.au/trustsandtfnwithholding](http://ato.gov.au/trustsandtfnwithholding)
- have reached 60 years of age and started a super benefit that does not include an untaxed element for that benefit.
- are receiving superannuation benefits from a super fund and have been taken to have quoted your TFN to the trustee of the super fund.

Section A: To be completed by the payee

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

You should give your TFN to your employer 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. It's not an offence not 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 do not provide your TFN or claim an exemption from quoting your TFN.

## How do you find your TFN?

You can find your TFN on any of the following:

- your income tax notice of assessment
- correspondence we send you
- a payment summary your payer issues to you.

If you have a tax agent, they may also be able to tell you your TFN.

If you still can't find your TFN, you can:

- phone us on **13 28 61** between 8.00am and 6.00pm, Monday to Friday
- visit your nearest shopfront (phone us on **13 28 61** to make an appointment).

If you phone or visit us we need to know we are talking to the correct person before discussing your tax affairs. We will ask you for details only you, or your authorised representative would know.



## 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.

For more information about applying for a TFN, visit [ato.gov.au/tfn](https://ato.gov.au/tfn)

### You may be able to claim an exemption from quoting your TFN.

Print X in the appropriate box if you:

- have lodged a TFN application form 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 under 18 years of age and do not earn enough to pay tax, or you are an applicant or recipient of certain pensions, benefits or allowances from the
  - Department of Human Services – however, you will need to quote your TFN if you receive a Newstart, Youth or sickness allowance, or an Austudy or parenting payment
  - Department of Veterans' Affairs – a service pension under the *Veterans' Entitlement Act 1986*
  - Military Rehabilitation and Compensation Commission.

## 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 does not 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.

- For more information about providing your TFN to your super fund, visit [ato.gov.au/superelegibility](https://ato.gov.au/superelegibility)

## Question 2–5

Complete with your personal information.

## Question 6

### On what basis are you paid?

Check with your payer if you are not sure.

## Question 7

### Are you an Australian resident for tax purposes?

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 now live here permanently
- are an overseas student doing a course that takes more than six months to complete
- migrate to Australia and intend to reside here permanently.

If you go overseas temporarily and do not set up a permanent home in another country, you may continue to be treated as an Australian resident for tax purposes.

## – Foreign resident tax rates are different

A higher rate of tax applies to a foreign resident's taxable income and 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.

- To check your Australian residency status for tax purposes or for more information, visit [ato.gov.au/residency](https://ato.gov.au/residency)

Answer **no** to this question if you are not an Australian resident for tax purposes, unless you are in receipt of an Australian Government pension or allowance. If you answer **no**, you must also answer **no** at question 10.

## Question 8

### 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 threshold, you reduce the amount of tax that is withheld from your pay during the year.

Answer **yes** if you want to claim the tax-free threshold, you are an Australian resident for tax purposes, and one of the following applies:

- 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.

Otherwise answer **no**.

- ⚠ If you receive any taxable government payments or allowances, such as Newstart, Youth Allowance or Austudy payment, you are likely to be already claiming the tax-free threshold from that payment.

- For more information about the current tax-free threshold, which payer you should claim it from, or how to vary your withholding rate, visit [ato.gov.au/taxfreethreshold](https://ato.gov.au/taxfreethreshold)

## Question 9

### Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?

## – Claim tax offsets with only one payer

You are not entitled to reduce your withholding amounts, or claim the seniors and pensioners tax offset (SAPTO), with more than one payer at the same time.

If you receive income from more than one source and need help with this question, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.

## How your income affects the amount of your tax offset

You must meet the eligibility conditions to receive SAPTO. Your rebate income, not your taxable income, determines the amount of SAPTO, if any, you will receive.

Answer **yes** if you are eligible and choose to claim SAPTO with this payer. To reduce the amount withheld from payments you receive during the year from this payer, you will also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** if one of the following applies:

- you are not eligible for SAPTO
- you are already claiming SAPTO with another payer
- you are eligible but want to claim your entitlement to the tax offset as a lump sum in your end-of-year income tax assessment.

➤ For more information about your eligibility to claim the tax offset or rebate income, visit [ato.gov.au/taxoffsets](https://ato.gov.au/taxoffsets)

## Question 10

### Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?

#### ⊖ Claim tax offsets with only one payer

You are not entitled to claim tax offsets with more than one payer at the same time.

You may be eligible for one or more of the following:

- a zone tax offset if you live or work in certain remote or isolated areas of Australia
- an overseas forces tax offset if you serve overseas as a member of Australia's Defence Force or a United Nations armed force
- an invalid and invalid carer tax offset.

Answer **yes** to this question if you are eligible and choose to receive tax offsets by reducing the amount withheld from payments made to you from this payer. You also need to complete a *Withholding declaration* (NAT 3093).

Answer **no** to this question if you are either:

- not eligible for the tax offsets
- a foreign resident
- choose to receive any of these tax offsets as an end-of-year lump sum through the tax system
- are already claiming the offset from another payer.

➤ For more information about your entitlement, visit [ato.gov.au/taxoffsets](https://ato.gov.au/taxoffsets)

## Question 11

### (a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?

Answer **yes** if you have a HELP, SSL or TSL debt.

Answer **no** if you do not have a HELP, SSL or TSL debt, or you have repaid your debt in full.

- ⚠ You have a HELP debt if either:
- the Australian Government lent you money under HECS-HELP, FEE-HELP, OS-HELP, VET FEE-HELP or SA-HELP.
  - you have a debt from the previous Higher Education Contribution Scheme (HECS).

### (b) Do you have a Financial Supplement debt?

Answer **yes** if you have a Financial Supplement debt.

Answer **no** if you do not have a Financial Supplement debt, or you have repaid your debt in full.

➤ For information about repaying your HELP, SSL, TSL or Financial Supplement debt, visit [ato.gov.au/getloaninfo](https://ato.gov.au/getloaninfo)

### Have you repaid your HELP, SSL, TSL or Financial Supplement debt?

When you have repaid your HELP, SSL, TSL or Financial Supplement debt, you need to complete a *Withholding declaration* (NAT 3093) 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 your completed declaration to your payer to complete section B.

## Section B: To be completed by the payer

⚠ Important information for payers – see the reverse side of the form.

#### ➤ Lodge online

Payers can lodge TFN declaration reports online if you have software that complies with our specifications.

For more information about lodging the TFN declaration report online, visit [ato.gov.au/lodgetfndeclaration](https://ato.gov.au/lodgetfndeclaration)

## More information

### Internet

- For general information about TFNs, tax and super in Australia, including how to deal with us online, visit our website at [ato.gov.au](http://ato.gov.au)
- For information about applying for a TFN on the web, visit our website at [ato.gov.au/tfn](http://ato.gov.au/tfn)
- For information about your super, visit our website at [ato.gov.au/superseeker](http://ato.gov.au/superseeker)

### Useful products

In addition to this TFN declaration, you may also need to complete and give your payer the following forms which you can download from our website at [ato.gov.au](http://ato.gov.au):

- *Withholding declaration* (NAT 3093) if you want to
  - claim entitlement to the seniors and pensioners tax offset (question 9) or other tax offsets (question 10)
  - change information you previously provided in a TFN declaration.
- *Medicare levy variation declaration* (NAT 0929) if you qualify for a reduced rate of Medicare levy or are liable for the Medicare levy surcharge. You can vary the amount your payer withholds from your payments.
- *Standard choice form* (NAT 13080) to choose a super fund for your employer to pay super contributions to. You can find information about your current super accounts and transfer any unnecessary super accounts through myGov after you have linked to the ATO. Temporary residents should visit [ato.gov.au/departaustralia](http://ato.gov.au/departaustralia) for more information about super.

Other forms and publications are also available from our website at [ato.gov.au/onlineordering](http://ato.gov.au/onlineordering) or by phoning **1300 720 092**.

### Phone

- Payee – for more information, phone **13 28 61** between 8.00am and 6.00pm, Monday to Friday. If you want to vary your rate of withholding, phone **1300 360 221** between 8.00am and 6.00pm, Monday to Friday.
- Payer – for more information, phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

If you phone, we need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you, or someone you've authorised, would know. An authorised contact is someone you've previously told us can act on your behalf.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

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

- TTY users – phone **13 36 77** and ask for the ATO 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 ATO number you need (if you are calling from overseas, phone **+61 7 3815 8000**)
- Internet relay users – connect to the NRS on [relayservice.gov.au](http://relayservice.gov.au) and ask for the ATO number you need.

If you would like further information about the National Relay Service, phone **1800 555 660** or email [helpdesk@relayservice.com.au](mailto:helpdesk@relayservice.com.au)

### Privacy of information

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

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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 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 information 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.

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 more recent information on our website at [ato.gov.au](http://ato.gov.au) or contact us.

This publication was current at **July 2016**.

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Australian Taxation Office  
Canberra  
July 2016

JS 35902



Tax file number declaration

This 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 you complete this declaration.

ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

For more information, see question 1 on page 2 of the instructions.

- OR I have made a separate application/enquiry to the ATO for a new or existing TFN.
OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.
OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2 What is your name? Title: Mr Mrs Miss Ms
Surname or family name
First given name
Other given names

3 If you have changed your name since you last dealt with the ATO, provide your previous family name.

4 What is your date of birth? Day Month Year

5 What is your home address in Australia?
Suburb/town/locality
State/territory Postcode

6 On what basis are you paid? (Select only one.)
Full-time employment Part-time employment Labour hire Superannuation or annuity income stream Casual employment

7 Are you an Australian resident for tax purposes? (Visit ato.gov.au/residency to check) Yes No

8 Do you want to claim the tax-free threshold from this payer?
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.
Answer no here and at question 10 if you are a foreign resident, except if you are a foreign resident in receipt of an Australian Government pension or allowance.

9 Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you?
Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions.

10 Do you want to claim a zone, overseas forces or invalid and invalid carer tax offset by reducing the amount withheld from payments made to you?
Complete a Withholding declaration (NAT 3093).

11 (a) Do you have a Higher Education Loan Program (HELP), Student Start-up Loan (SSL) or Trade Support Loan (TSL) debt?
Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.
(b) Do you have a Financial Supplement debt?
Your payer will withhold additional amounts to cover any compulsory repayment that may be raised on your notice of assessment.

DECLARATION by payee: I declare that the information I have given is true and correct.
Signature
Date
You MUST SIGN here
There are penalties for deliberately making a false or misleading statement.

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)

1 What is your Australian business number (ABN) or withholding payer number? Branch number (if applicable)

2 If you don't have an ABN or withholding payer number, have you applied for one? Yes No

3 What is your legal name or registered business name (or your individual name if not in business)?

4 What is your business address?
Suburb/town/locality
State/territory Postcode

5 Who is your contact person?
Business phone number

DECLARATION by payer: I declare that the information I have given is true and correct.
Signature of payer
Date
There are penalties for deliberately making a false or misleading statement.

6 If you no longer make payments to this payee, print X in this box.
Return the completed original ATO copy to:
Australian Taxation Office
PO Box 9004
PENRITH NSW 2740
IMPORTANT
See next page for:
payer obligations
lodging online.



30920716

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 your 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 Immigration and Border Protection website at [immi.gov.au](http://immi.gov.au)

## 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](http://ato.gov.au/taxtables)

## 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](http://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 guidelines issued under the *Privacy Act 1988* require you 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 *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.