|  |  |  |  |
| --- | --- | --- | --- |
| Specification | software developers | SEPTEMBER 2024 | OFFICIAL |
| format | Audience | Date | Classification |

|  |
| --- |
|  |
| ATO_inline |  |  |

|  |
| --- |
| Electronic Reporting SpecificationTax file number (TFN) declaration reporting version 2.3.2 |
|  |
| attention_pms | direction_pms |
| OFFICIAL | For further information or questions, call **1800 072 681** |

CHANGES IN THIS VERSION OF THE SPECIFICATION

**Difference between version 2.3.1 and version 2.3.2**

**General key changes**

* All reference to Trade Support Loan (TSL) changed to Australian Apprenticeship Support Loan (AASL)

In the following sections:

* Acronyms
* Definitions
* Payee Declaration Data Record
* Field Definitions and Edit rules 7.65
* Payee Declaration Data Record 1
* Payee Declaration Data Record 2

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Expanded** |
| AASL | Australian Apprenticeship Support Loan |
| ABN | Australian business number |
| ATO | Australian Taxation Office |
| ECI | electronic commerce interface |
| HELP | Higher education loan programme  |
| SBR | standard business reporting |
| SFSS | Student Financial Supplement Scheme |
| SIPO | Software Industry Partnership Office |
| SSL | Student start-up loan  |
| TFN | tax file number |
| WPN | withholding payer number |

DEFINITIONS

|  |  |
| --- | --- |
| **Term** | **Description** |
| AASL | AASL (formerly known as Trade Support Loan or TSL) is an income contingent loan and has compulsory repayments raised on a client’s income tax Notice of Assessment (NOA) once the client’s repayment income exceeds a minimum repayment threshold. |
| HELP | A suite of loans offered by the Australian Government that assists eligible students to pay their student contributions |
| Payee | For the purposes of this document, a payee is defined as a person who receives or is to receive a payment. |
| Payer | A payer is an entity that makes or will make a payment to a payee. |
| SFSS | A voluntary loan scheme that was available to help tertiary students cover their expenses while studying. |
| SSL | Students eligible for Youth Allowance or Austudy may apply for a Student Start-up loan. This is a loan to help with the up-front cost of study such as text books and specialised equipment. |

Table of contents

[1 Introduction 1](#_Toc427050012)

[Who should use this specification 1](#_Toc427050013)

[Lodging via the internet 1](#_Toc427050014)

[2 Legal requirements 2](#_Toc427050015)

[Reporting obligations 2](#_Toc427050016)

[Retention of information 2](#_Toc427050017)

[Privacy 3](#_Toc427050018)

[3 Reporting procedures 4](#_Toc427050019)

[Reporting for the first time 4](#_Toc427050020)

[Test Facility 4](#_Toc427050021)

[Accessing the test facility 5](#_Toc427050022)

[Reporting electronically 5](#_Toc427050023)

[Getting started 6](#_Toc427050024)

[Backup of data 6](#_Toc427050025)

[4 Physical specifications 7](#_Toc427050026)

[5 Data file format 8](#_Toc427050027)

[File content 8](#_Toc427050028)

[Sort order of the report data file 8](#_Toc427050029)

[File structure diagram 9](#_Toc427050030)

[6 Record specifications 9](#_Toc427050031)

[CR, LF and EOF markers 9](#_Toc427050032)

[EOF (if supplied) 9](#_Toc427050033)

[CR/LF (if supplied) 9](#_Toc427050034)

[Description of terms used in data record specifications 11](#_Toc427050035)

[Supplier data record 1 13](#_Toc427050036)

[Supplier data record 2 13](#_Toc427050037)

[Supplier data record 3 14](#_Toc427050038)

[Payer identity data record 15](#_Toc427050039)

[Software data record 15](#_Toc427050040)

[Payee declaration data record 16](#_Toc427050041)

[File total data record 17](#_Toc427050042)

[7 Data field definitions and validation rules 18](#_Toc427050043)

[Reporting of name fields 18](#_Toc427050044)

[Reporting of address details 18](#_Toc427050045)

[Field definitions and edit rules 20](#_Toc427050046)

[8 Example of data file structure 28](#_Toc427050047)

[Supplier data record 1 28](#_Toc427050048)

[Supplier data record 2 29](#_Toc427050049)

[Supplier data record 3 29](#_Toc427050050)

[Payer identity data record 30](#_Toc427050051)

[Software data record 30](#_Toc427050052)

[Payee declaration data record 1 31](#_Toc427050053)

[Payee declaration data record 2 32](#_Toc427050054)

[File total data record 33](#_Toc427050055)

[9 Algorithms 34](#_Toc427050056)

[Tax File Number algorithm 34](#_Toc427050057)

[ABN algorithm 34](#_Toc427050058)

[WPN algorithm 34](#_Toc427050059)

[10 More information 35](#_Toc427050060)

[ECI 35](#_Toc427050061)

[Payer Enquiries 35](#_Toc427050062)

[Software developers homepage 36](#_Toc427050063)

[11 Checklist 37](#_Toc427050064)

1 Introduction

Who should use this specification

This specification is to be used in the development of software for the lodgment of electronic versions of the *Tax file number (TFN) declaration reporting* data to the Australian Taxation Office (ATO), effective from 25 June 2016

This specification is also to be used in conjunction with the specification for *Self-Printing tax file number (TFN) declarations* to develop software for the printing of TFN declarations.

Payers who lodge their TFN declaration report online to the ATO are eligible to use electronic payee signatures on virtual forms for TFN declarations. An electronic payee signature on a virtual TFN declaration form must be in an acceptable format and captured in a manner consistent with these guidelines.

A virtual TFN declaration form must be developed in conjunction with the Electronic reporting specification for TFN declarations and apply standard ATO formatting.

For information on standard ATO formatting and reporting specifications go to [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/)**.**

**Lodging via the internet**

Payers and other organisations can only lodge reports online using the Business portal, Tax agent portal, BAS agent portal or SBR. Electronic lodgment enables suppliers to.

* reduce paperwork
* provide a secure way for reports to be lodged
* ensure that all of the necessary fields to lodge your report have been completed via inbuilt checks provide an online receipt when the report is lodged
* be available 24 hours a day, 7 days a week

|  |
| --- |
|  For specifications relevant to the SBR channel please refer to <http://www.sbr.gov.au>**.**  |

|  |
| --- |
|  Payers that report online may also provide payees with self-print TFN declarations, For information on providing self-print TFN declarations see the Electronic reporting specification – *Self-print tax file number (TFN) declaration* at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/ato-disclaimer?destination=node/100000034)**.** |

2 Legal requirements

Reporting obligations

Under the *Income Tax Assessment Act 1936*, payers are required to report to the ATO details of TFN declarations lodged by payees during the reporting period (Section 202CD) and all known details of payees who have not lodged TFN declarations (Section 202 CF) within 14 days of the commencement of a payer/payee relationship.

Payers who lodge TFN declaration reports with the ATO via ATO portals must ensure that the information is provided each fortnight. Each report must include the records relevant to the reporting period only, for example, the reports must not be year to date or payroll dumps.

|  |
| --- |
|  Payers may elect the day on which the initial report will be sent to the ATO. Subsequent reports will then be required **fortnightly** from this date. NIL reports are not required. |

Retention of information

Under taxation law, Tax File Number declarations must be retained by payers for a statutory period of twelve months after the close of the financial year in which the declaration ceases to have effect.

A copy of the data file provided must be able to be regenerated on request where a problem has been encountered in processing the information.

Privacy

The *Privacy Act 1988* limits the collection, storage, use and disclosure of personal information about individuals by the ATO, other Commonwealth Government departments and agencies.

New private sector provisions in the Privacy Act also regulate the way many private sector organisations collect, use, secure and disclose personal information. The private sector provisions aim to give people greater control over the way information about them is handled in the private sector by requiring organisations to comply with ten national privacy principles. These principles give individuals the right to know what information an organisation holds about them and a right to correct that information if it is wrong.

The Privacy Commissioner’s *Guidelines to the Australian Privacy Principles* and other relevant information sheets are available at [www.oaic.gov.au](http://www.oaic.gov.au)

It is the responsibility of private sector organisations to obtain their own advice on the effect of privacy law, including the *Australian Privacy Principles* on their operations.

## Registration with the Tax Practitioners Board

Under the Tax Agent Services Act 2009 (TASA), entities that provide a ‘tax agent service’ for a fee or reward are required to be registered with the Tax Practitioners Board (TPB). The TPB has released an information sheet to assist software providers who provide tax related software systems to understand the operation and impact of the tax agent services regime. In particular, the information sheet:

* provides guidance on which situations may or may not require registration with the TPB as a tax or BAS agent; and
* outlines procedures and processes that software providers need to have in place (where relevant) to ensure that they are not regarded as providing a tax agent service.

Therefore it is important for all software providers to be aware of the requirements of the TASA and, if appropriate, comply with the obligations that exist within it.

For mor information go to the [Tax practitioner board website](http://www.tpb.gov.au/TPB/Publications_and_legislation/Board_policies_and_explanatory_information/TPB/Publications_and_legislation/I/0251_TPB_I__9_2011_Software_developers.aspx)

3 Reporting procedures

Reporting for the first time

Software developers developing reporting software for the electronic generation of *Tax file number (TFN) declaration reporting* should refer to this specification for developing their application. Information is also available on the Software developers homepage at

[**http://softwaredevelopers.ato.gov.au**](http://softwaredevelopers.ato.gov.au/home)

The Software developers homepage is maintained by the ATO on behalf of, and in consultation with, the software development industry and business advisers. It facilitates the development and listing of software which may assist business to meet their tax obligations.

Commercial software developers are required to register on the Software developers homepage if they wish to list their products. Software developers who do not wish to list products do not need to register in order to access information. Subscribing for email updates is recommended for developers to be notified of significant issues and new updated specifications.

Test Facility

A test facility is provided to software developers to self-test the contents of test files. It is accessed using an ID and password.

The test facility supports testing of files that comply with the latest versions of electronic reporting specifications. It cannot be used to make lodgments to the ATO.

The same validation process will be applied to the files checked in the test facility and files that will be lodged via the ATO portals.

To test a file:

1. Prepare the files using software developed in accordance with the published reporting specifications.
2. Log in to the test facility using the user ID and password.
3. Select **Send data** located in the left hand menu.
4. Select **Browse** to locate the file and then select **OK**.
5. Select **Send** to submit the file to the ATO, where it will be checked for format compatibility and data quality.
6. Select **Transaction** **history** to confirm the file has been uploaded. This can be done while the file is being validated for errors and warnings.
7. When the validation is complete select **Download** from the Transaction history screen to download the validation report confirming the data is in a valid format or detailing any errors found.

Accessing the test facility

To obtain a user ID and password for the test facility, complete the File transfer test facility registration form at [**http://softwaredevelopers.ato.gov.au/bulktest**](http://softwaredevelopers.ato.gov.au/bulktest)**.** The test facility can be accessed from the same location.

|  |
| --- |
|  For support in the use of the test facility, including password reset: * email ATOBulkDataTransfer@ato.gov.au, or
* phone **(02) 6216 4004** between 8.30am and 4.30pm, Monday to Friday AEST.
 |

Reporting ONLINE

To upload files, use the Portal file transfer function available on the Business portal, Tax Agent Portal, BAS Agent Portal or standard business reporting (SBR) if you have SBR-enabled software.

|  |
| --- |
|  For specifications relevant to the SBR channel please refer to <http://www.sbr.gov.au>**.**  |

 From 25 June 2016 ECI will no longer be available for TFN declaration lodgement..

Suppliers are able to lodge the *Tax file number* (*TFN) declaration reporting* file online via the Business Portal, Tax Agent Portal or BAS Agent Portal where the data file has been prepared and stored locally.

On screen confirmation will advise whether the file has been successfully received by the ATO. If the file is successfully received the ATO then performs data quality and format compatibility checks. If the user selects the email notification option on the Lodge file screen and enters a valid email address, an email is sent confirming the lodge/test outcome for that file. A validation report is also available for download on the File status screen in portal, advising in detail of the lodge/test outcome and any errors or warnings found.

The security features of the portals address the most commonly held concerns over internet-based electronic dealings, namely:

* authentication (the sender is who they say they are)
* confidentiality (the communication can only be read by the intended recipient)
* integrity (the transmission cannot be altered without detection while in transit), and
* non-repudiation (there is a record of the transmission and content).

Getting started

Access to the portals requires:

* an ABN – apply online at [[www.abr.gov.au](https://abr.gov.au/)](http://softwaredevelopers.ato.gov.au/bulktest), and
* an AUSkey – register online at [www.auskey.abr.gov.au](https://abr.gov.au/AUSkey/)

 For more information about AUSkey go to: [**www.ato.gov.au/onlineservices**](https://www.ato.gov.au/general/online-services/)

AUSkey is an online security credential used to protect the client’s security and privacy when using ATO online services.

Every person associated with the business who wants to deal with the ATO online on behalf of that ABN will need an AUSkey. Users can have full or limited access to information, which can be changed anytime by using Access Manager in the portal.

The portals can be accessed from the Online services box in the right hand menu of the ATO website at [www.ato.gov.au](http://www.ato.gov.au)

Backup of data

It is the responsibility of the payer to keep records as part of their tax reporting obligations. A backup copy of the data sent to the ATO should be kept by either the payer or the supplier, so that the report can be re-submitted if necessary.

4 Physical specifications

 From 25 June 2016 a Tax file number (TFN) Declaration Report cannot be lodged via ECI. All information in regards to ECI for TFN declaration lodgment has been removed.

.

5 Data file format

File content

Each file (dataset) must contain the three *Supplier data records* (pages 14-15) that identify amongst other things, the type of report and the contact name and address of the supplier of the report.

The *Supplier data records* (pages 14-15) must be the first three records on each data file. The *Supplier data records* must be reported once only and must be followed directly by the first *Payer identity data record*.

The first*Payer identity data record* (page 16) must appear as the fourth record on the data file and is to be followed by the *Software data record*.

The *Software data record* (page 16) contains the information about the software used to produce the report. It must immediately follow each *Payer identity data record*.

The *Payee* *Declaration data record* (page17) contains the TFN declaration information.

The *File total* *data record* (page 18) must be the last record on the file to indicate the end of the data. It contains the summary totals for the data file.

|  |
| --- |
| attention_pms Only one *File total data record* may be present in each data file. |

Sort order of the report data file

The sort order of the report for data file must be as follows:

* the 3 *Supplier data records*
* then the *Payer identity data record* for the first payer being reported
* then the *Software data record*, and
* then all the *Payee declaration data records*.

If there is another report from a different payer to be provided on the same file, then a *Payer identity data record, Software data record* and *Payee declaration data records* for the next payer would follow the last *Payee declaration data record* for the previous payer.

The *File total data record* must be placed at the end of the file.

File structure diagram

|  |
| --- |
| Supplier data record 1 |
| Supplier data record 2 |
| Supplier data record 3 |

|  |  |
| --- | --- |
| Payer identity data record | For Payer A |
| Software data record |  |
| Payee declaration data record 1 |  |
| Payee declaration data record 2 |  |
| Payee declaration data record 3 |  |
|  |  |
| Payee declaration data record n |  |

Repeat the above structure - from Payer identity data record - for other payers being reported on the same file.

|  |
| --- |
| File total data record |
|  |

6 Record specifications

File name To assist with the easy identification of TFN declaration report files, it is recommended that it be given a meaningful name eg TFNDEC and must only contain characters from the range A-Z, 0-9, space, apostrophe, hyphen and full stop and must be less the 255 characters.

CR, LF and EOF markers

The ATO prefers data to be supplied without carriage-returns (CR), linefeed (LF) or end-of-file (EOF) markers. However, if these characters cannot be removed, the following rules apply:

EOF (if supplied)

(a) One and only one EOF character is to be supplied and must be the last character of the file.

(b) If CR/LF characters are used, one EOF character may also be supplied as the last character of the file. In this case, the last three characters of the file will be CR/LF/EOF (in that order).

CR/LF (if supplied)

(c) If CR/LF characters are supplied, they must always occur together as a coupled pair and be on the end of each record; OR

(d) The CR/LF coupled pair of characters may occur on the last record as the last two characters only. In this case, all preceding records must not have CR/LF characters. A special case can occur if only one coupled pair CR/LF is used in conjunction with an EOF character where the last three characters will be CR/LF/EOF (see (b), above).

CR/LF and EOF characters are not part of the data supplied and, if used, must be additional characters to the record length. Record length (character 1-3) in all records must be set to 648.

A simple check can be used to ensure that the record length of a fixed length file is correct. The length of the file supplied to the ATO must be a multiple of the fixed record length.

For example, for files which do not contain CR/LF at the end of each record.

File record length is 648 characters

Length of the file = 64800

64800 / 648 = 100 and 0 remainder

Therefore the file is OK

If length of the file = 65000

65000 / 648 = 100 and 200 remainder

Therefore there is an error in the file

For example, for files which **contain** CR/LF at the end of each record.

(Note: This is only a check of the file length and the 650 characters must only be used for division. All record lengths in the data must be 648.)

File record length is 650 characters (record 648 + CR/LF 2)

Length of the file = 65000

65000 / 650 = 100 and 0 remainder

Therefore the file is OK

If length of the file = 65200

65200 / 650 = 100 and 200 remainder

Therefore there is an error in the file

If an error in the division occurs, the file must be corrected before it is sent to us.

Examples of errors that may occur:

* One or more of the records is longer or shorter than the fixed length of 648 characters.
* There are characters at the end of the file that need to be removed. For example:
	+ an extra EOF marker;
	+ an additional CR/LF (if providing CR/LF there should only be one CR/LF at the end of the file) (see above); or
	+ binary zeros.

Description of terms used in data record specifications

The following tables show the data records and their elements. The tables contain the following columns:

*Character position* the start and end position of the field in the record.

*Field length* the length of the data item in bytes.

*Field format*The format type of the field:

**A** is alphabetic (A-Z) both upper and lower case are acceptable in all non-specific fields one byte per character. Alphabetic fields must be left justified and characters not used must be blank filled.

For example, “SMITH” in a ten character field would be reported as “SMITH~~bbbbb~~”

The character ~~b~~ used to indicate blanks.

**AN** is alphanumeric both upper and lower case alphabetic characters are acceptable in non-specific fields only, for example , name and address fields one byte per character. Alphanumeric fields must be left justified and characters not used must be blank filled.

For example, “10 FIRST STREET” in a 20 character alphanumeric field would be reported as “10~~b~~FIRST~~b~~STREET~~bbbbb~~”

The character ~~b~~ used to indicate blanks.

**DT** is a date in DDMMCCYY format. If the day or month components are less than 10, insert a leading zero.

For example:

* + - 26 March 2016 would be reported as 26032016.
		- 9 November 2016 would be reported as 09112016.

If the date is mandatory it must be a valid date, otherwise see DATE under the optional field type on the next page.

**N** is numeric (0-9), one byte per digit. Numeric fields must be right justified and zero filled.

For example, 123456 in a 11 digit field would be reported as 00000123456

 *Field type*–codes used are:

**M** Mandatory field that must be provided. For single character mandatory fields, a blank (space) is NOT a valid value

 ALPHA: field must not start with a blank or be blank filled

 ALPHANUMERIC: field must not start with a blank or be blank filled

 NUMERIC: field must not start with a blank and may be zero filled

 DATE: field must not be zero filled

**O** Optional field that must be made available by the software developer for the payer to complete. Payers must complete the field if the data is available.

 ALPHA: if not present, field must be blank filled

 ALPHANUMERIC: if not present, field must be blank filled

 NUMERIC: if not present, field must be zero filled

DATE: field must be zero filled

**C** Conditional field that must be made available by the software developer for the payer to complete. Payers must complete the field as specified.

**S** For use by the ATO. It must be blank filled.

*Field name* – a brief description of the field.

*Reference number* - the definition reference number. These definitions can be found in *Field definitions and edit rules*.

Supplier data record 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER1) | [7.2](#D7_2) |
| 18-28 | 11 | N | M | Supplier Australian business number | [7.3](#D7_3) |
| 29-29 | 1 | A | M | Run type (T=Test, P=Production) | [7.4](#D7_4) |
| 30-37 | 8 | DT | M | Report end date (DDMMCCYY) | [7.5](#D7_5) |
| 38-38 | 1 | A | M | Data type (=T) | [7.6](#D7_6) |
| 39-39 | 1 | A | M | Type of report (=D) | [7.7](#D7_7) |
| 40-40 | 1 | A | M | Type of return media (=P) | [7.8](#D7_8) |
| 41-50 | 10 | AN | M | ATO Report specification version number (=FTFNDV02.3) | [7.9](#D7_9) |
| 51-60 | 10 | AN | O | ATO Corporate Gateway User Identifier | [7.10](#D7_10) |
| 61-648 | 588 | A | S | Filler | [7.11](#D7_11) |

Supplier data record 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER2) | [7.12](#D7_12) |
| 18-217 | 200 | AN | M | Supplier name | [7.13](#D7_13) |
| 218-255 | 38 | AN | M | Supplier contact name | [7.14](#D7_14) |
| 256-270 | 15 | AN | M | Supplier contact telephone number | [7.15](#D7_15) |
| 271-285 | 15 | AN | O | Supplier facsimile number | [7.16](#D7_16) |
| 286-301 | 16 | AN | O | Supplier file reference | [7.17](#D7_17) |
| 302-648 | 347 | A | S | Filler | [7.11](#D7_11) |

Supplier data record 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-17 | 14 | AN | M | Record identifier (=IDENTREGISTER3) | [7.18](#D7_18) |
| 18-55 | 38 | AN | M | Street address line 1 | [7.19](#D7_19) |
| 56-93 | 38 | AN | O | Street address line 2 | [7.19](#D7_19) |
| 94-120 | 27 | AN | M | Suburb, town or city | [7.20](#D7_20) |
| 121-123 | 3 | A | M | State or territory | [7.21](#D7_21) |
| 124-127 | 4 | N | M | Postcode | [7.22](#D7_22) |
| 128-147 | 20 | AN | O | Country | [7.23](#D7_23) |
| 148-185 | 38 | AN | O | Postal address line 1 | [7.24](#D7_24) |
| 186-223 | 38 | AN | O | Postal address line 2 | [7.24](#D7_24) |
| 224-250 | 27 | AN | O | Postal address suburb, town or city | [7.25](#D7_25) |
| 251-253 | 3 | A | O | Postal address state or territory | [7.26](#D7_26) |
| 254-257 | 4 | N | O | Postcode | [7.27](#D7_27) |
| 258-277 | 20 | AN | O | Country | [7.28](#D7_28) |
| 278-353 | 76 | AN | O | Supplier email address | [7.29](#D7_29) |
| 354-648 | 295 | A | S | Filler | [7.11](#D7_11) |

Payer identity data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-11 | 8 | A | M | Record identifier (=IDENTITY) | [7.30](#D7_30) |
| 12-19 | 8 | DT | M | Period of report start date (DDMMCCYY) | [7.31](#D7_31) |
| 20-27 | 8 | DT | M | Period of report end date (DDMMCCYY) | [7.32](#D7_32) |
| 28-38 | 11 | N | M | Payer Australian business number or withholding payer number | [7.33](#D7_33) |
| 39-41 | 3 | N | O | Branch number | [7.34](#D7_34) |
| 42-241 | 200 | AN | M | Payer business name | [7.35](#D7_35) |
| 242-441 | 200 | AN | M | Payer trading name | [7.36](#D7_36) |
| 442-479 | 38 | AN | M | Payer address line 1 | [7.37](#D7_37) |
| 480-517 | 38 | AN | O | Payer address line 2 | [7.37](#D7_37) |
| 518-544 | 27 | AN | M | Suburb, town or city | [7.38](#D7_38) |
| 545-547 | 3 | A  | M | State or territory | [7.39](#D7_39) |
| 548-551 | 4 | N | M | Postcode | [7.40](#D7_40) |
| 552-571 | 20 | AN | C | Country | [7.41](#D7_41) |
| 572-609 | 38 | AN | O | Contact name | [7.42](#D7_42) |
| 610-624 | 15 | AN  | O | Contact telephone number | [7.43](#D7_43) |
| 625-639 | 15 | AN | O | Contact facsimile number | [7.44](#D7_44) |
| 640-648 | 9 | A | S | Filler | [7.11](#D7_11) |

Software data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character****position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-11 | 8 | A | M | Record identifier (=SOFTWARE) | [7.45](#D7_45) |
| 12-91 | 80 | AN | M | Software product type | [7.46](#D7_46) |
| 92-92 | 1 | A | M | ECI tested (=Y or N) | [7.74](#D7_74) |
| 93-648 | 556 | A | S | Filler | [7.11](#D7_11) |

Payee declaration data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#D7_1) |
| 4-7 | 4 | A | M | Record identifier (=DATA) | [7.47](#D7_47) |
| 8-16 | 9 | N | M | Payee tax file number | [7.48](#D7_48) |
| 17-46 | 30 | AN | O | Payee surname | [7.49](#D7_49) |
| 47-61 | 15 | AN | C | Payee first given name | [7.50](#D7_50) |
| 62-76 | 15 | AN | O | Payee second given name | [7.51](#D7_51) |
| 77-106 | 30 | AN | O | Payee previous surname | [7.52](#D7_52) |
| 107-121 | 15 | AN | O | Payee previous first given name | [7.53](#D7_53) |
| 122-136 | 15 | AN | O | Payee previous second given name | [7.54](#D7_54) |
| 137-144 | 8 | DT | M | Payee date of birth (DDMMCCYY) | [7.55](#D7_55) |
| 145-182 | 38 | AN | O | Payee address line 1 | [7.56](#D7_56) |
| 183-220 | 38 | AN | O | Payee address line 2 | [7.56](#D7_56) |
| 221-247 | 27 | AN | O | Suburb, town or city | [7.57](#D7_57) |
| 248-250 | 3 | A | O | State or territory | [7.58](#D7_58) |
| 251-254 | 4 | N | O | Postcode | [7.59](#D7_59) |
| 255-274 | 20 | AN | O | Country | [7.60](#D7_60) |
| 275-295 | 21 | AN | O | Payee payroll number/identifier | [7.61](#D7_61) |
| 296-296 | 1 | A | C | Payee terminated indicator | [7.62](#D7_62) |
| 297-297 | 1 | A | M | Residency status | [7.63](#D7_63) |
| 298-298 | 1 | A | M | Basis of payment | [7.64](#D7_64) |
| 299-299 | 1 | A | M | Tax free threshold claimed | [7.65](#D7_65) |
| 300-300 | 1 | A | M | Senior Australians tax offset claimed | [7.66](#D7_66) |
| 301-301 | 1 | A | M | Zone, dependent or special rebates claimed | [7.67](#D7_67) |
| 302-302 | 1 | A | M | Higher education loan programme (HELP) or Australian Apprenticeship Support Loan (AASL) indicator | [7.68](#D7_68) |
| 303-303 | 1 | A | C | Student Financial Supplement Scheme indicator | [7.69](#D7_69) |
| 304-304 | 1 | A | S | Filler | **7.11** |
| 305-305 | 1 | A | S | Filler | **7.11** |
| 306-306 | 1 | A | M | Payee signature present | [7.70](#D7_70) |
| 307-314 | 8 | DT | M | Date declaration signed by payee (DDMMCCYY) | [7.71](#D7_71) |
| 315-648 | 334 | A | S | Filler | [7.11](#D7_11) |

File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=648) | [7.1](#d7_1) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [7.72](#D7_72) |
| 14-21 | 8 | N | M | Number of records | [7.73](#D7_99) |
| 22-648 | 627 | A | S | Filler | [7.11](#D7_11) |

7 Data field definitions and validation rules

Reporting of name fields

For payees, the components of the individual’s name – surname, first given name, and second given name must be reported in the separate fields as specified. Titles, prefixes and suffixes (for example, Ms, Mr, Dr, and OBE) should not be included when reporting names.

Valid values are:

**A-Z 0-9 ( ) space & / apostrophe “ full stop hyphen**

 Where the payee has a legal single name only, the first given name and second given name fields must be blank filled. The legal single name must be provided in the *payee surname* field.

Payer and supplier names are to be reported in full with one space between words and any initials that occur in the name. However, care must be taken with some non-individual names to differentiate between initials and actual words.

For example, W.R. and J.B. Smith (a partnership) would be reported as W~~b~~R~~b~~AND~~b~~J~~b~~B~~b~~SMITH, but ABC Driving School Pty Ltd would be reported as ABC~~b~~DRIVING~~b~~SCHOOL~~b~~PTY~~b~~LTD (~~b~~ used to indicate blanks).

Where name fields are reported, they must not contain a blank at the beginning of the field, nor may they contain two spaces between words. Multi-word names must be separated by a single space.

Reporting of address details

It is important that address information provided in the reports supports the automatic issue of correspondence to payers and suppliers. Address fields in all records provide for a standard structure in reporting with two fields (two lines) of 38 characters provided for the street address information. There are separate fields for suburb, town or city, state or territory and postcode.

Valid values are:

**A-Z 0-9 ( ) <> space & / apostrophe “ full stop hyphen # @**

Where address fields are mandatory, they must not contain a blank at the beginning of the field, nor may they contain two spaces between words.

Where the street address is longer than two lines, C/O lines are to be omitted.

|  |
| --- |
|  The suburb, town or city, state or territory and postcode must be supplied in the separate fields provided and must not be included in the first or second address line fields. |

The payer’s and supplier’s state or territory field contains the relevant state or territory for the address. The field must be set to one of the codes shown below:

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas addresses

|  |
| --- |
|  No other abbreviations are acceptable. The postcode field should only contain numeric values from 0000–9999. If the field is mandatory, then a valid postcode must be reported (for example 0000 is not a valid value). |

For an overseas address:

* the postcode field must always be set to **9999**.
* the street address must be provided in the first and second address lines.
* the town, state or region and area code must be reported in the *suburb, town or city* field
* the state field must be reported as **OTH** and
* the name of the overseas country is to be provided in the C*ountry* field.

For example, the overseas address 275 Central Park West, Apartment 14F, New York, New York, USA 10024 would be reported as shown below.

|  |  |  |  |
| --- | --- | --- | --- |
| Character position | Field length | Field name | Content |
| 442-479 | 38 | Payer address line 1 | 275 CENTRAL PARK WEST |
| 480-517 | 38 | Payer address line 2 | APARTMENT 14F |
| 518-544 | 27 | Suburb, town or locality | NEW YORK NY 10024 |
| 545-547 | 3 | State or territory | OTH |
| 548-551 | 4 | Postcode | 9999 |
| 552-571 | 20 | Country | USA |

For suppliers and payers the business street address is always mandatory while postal address may be optional. Payee’s address must be reported if available, however the *Payee payroll number/identifier* field becomes mandatory if the address fields are not reported. Data may be rejected where neither field is present. Where the payee’s address is not reported any correspondence will be issued to the payee c/o the payer.

 If the payer has captured more than one address for a payee residing overseas and one of those is an Australian address, then the Australian address (including the postcode) must be reported rather than the overseas address.

Field definitions and edit rules

[7.1](#R7_1) **Record length** – must be set to **648**.

[7.2](#R7_2) **Record identifier** – must be set to **IDENTREGISTER1**.

[7.3](#R7_3)**Supplier Australian business number** – the Australian business number (ABN) of the data supplier and must be a valid ABN. Refer to Section 9 for information on ABN/WPN validation.

[7.4](#R7_4) **Run type** – identifies the information contained in the file as test or production data. This field must be set to either **T** for test data or **P** for production data.

[7.5](#R7_5) **Report end date** – contains the end date for the reporting period. For example, if the information reported in the file is for the period 01/07/2015 to the 14/07/2015, this field would be set to 14072015.

[7.6](#R7_6) **Data type** – identifies the type of information contained in the file. For *TFN declaration reporting* the field must be set to **T**.

[7.7](#R7_7) **Type of report** – identifies the type of data being lodged. This field must be set to **D**.

[7.8](#R7_8) **Type of return media** – identifies the medium to be used by the ATO for return of information to the supplier. For TFN declaration reports this field must be set to **P** (paper).

[7.9](#R7_9) **ATO** **report specification version number** – must be set to the version number of the specification that the report corresponds to. For reports produced using this specification this field must be set to **FTFNDV02.3**

[7.10](#R7_10) **ATO Corporate Gateway User identifier**– contains the supplier’s registered ATO Corporate Gateway User Id. If the supplier is not registered with ATO Corporate Gateway, this field should be blank filled.

[7.11](#R7_11) **Filler** – for use by the ATO. It must be blank filled.

[7.12](#R7_12) **Record identifier** – must be set to **IDENTREGISTER2**.

[7.13](#R7_13) **Supplier name** – the name of the organisation sending the data (the supplier). If the supplier is a computer service provider supplying data on behalf of a payer, then the name of the computer service provider must appear in this field.

[7.14](#R7_14) **Supplier contact name** – the name of a person in the organisation sending the data who will be able to answer questions in relation to any problems with the transmission itself; not necessarily the quality of the data contained within the report.

[7.15](#R7_15) **Supplier contact telephone number** – the telephone number for the nominated supplier contact person in the organisation sending the data. This field must either be:

* the area code followed by the telephone number (02~~b~~1234~~b~~5678), or
* a mobile phone number (0466~~b~~123~~b~~456).

The character ~~b~~ is used above to indicate blanks.

[7.16](#R7_16) **Supplier facsimile number** – the supplier’s facsimile number should be provided where possible. This field must be the area code followed by the fax number for example, 02~~b~~1234~~b~~5678.

The character ~~b~~ is used above to indicate blanks.

[7.17](#R7_17) **Supplier file reference** – used to record the supplier’s own reference number. This number can then be used by the ATO in the event of any problems or questions about information contained in the report. The supplier may find the use of such a reference useful if submitting a larger number of reports to the ATO.

[7.18](#R7_18) **Record identifier** – must be set to **IDENTREGISTER3**.

[7.19](#R7_19) **Street address** – lines 1 and 2 must only contain the street address (excluding suburb, town or city, state or territory, postcode and country) of the supplier. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[7.20](#R7_20) **Suburb, town or city** – the suburb, town or city for the street address of the supplier.

[7.21](#R7_21) **State or territory** – the state or territory for the street address of the supplier. The field must be set to one of the appropriate codes (page 25).

[7.22](#R7_22) **Postcode** – the postcode for the street address of the supplier. If an overseas address is specified, then this field must be set to **9999**.

[7.23](#R7_23) **Country** – the country for the street address of the supplier. This field may be left blank if the country is Australia. This field is part of the address for all correspondence to the supplier. If the *Postcode* is **9999** then a country other than Australia must be entered.

[7.24](#R7_24) **Postal address** – lines 1 and 2 contain the postal address (excluding suburb, town or city, state, postcode and country) of the supplier. These fields are part of the address for all correspondence to the supplier. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled. If *Postal address line 1* is blank then *Postal address line 2* must also be blank.

[7.25](#R7_25) **Postal address** **suburb, town or city** – the suburb, town or city for the postal address of the supplier. This field is part of the address for all correspondence to the supplier.

[7.26](#R7_26) **Postal address** **state** **or territory** – the state or territory for the postal address of the supplier. This field is part of the address for all correspondence to the supplier. The field must be set to one of the appropriate codes (page 20).

[7.27](#R7_27) **Postcode** – the postcode for the postal address of the supplier. This field is part of the address for all correspondence to the supplier. If an overseas address is specified, then this field must be set to **9999**.

[7.28](#R7_28) **Country** – the country for the postal address of the supplier. This field is part of the address for all correspondence to the supplier. This field may be left blank if the country is Australia. If the *postcode* is **9999** then this field must be a country other than Australia.

[7.29](#R7_29) **Supplier email address** – may be used to provide the supplier's email address. The ATO can communicate with clients using email and it is expected that some correspondence to suppliers (acknowledgment of receipt of the report, certain processing enquiries and general correspondence) may be issued this way. If present, this must be a valid email address (@ must be positioned after the first character and before the last character).

[7.30](#R7_30) **Record identifier** – must be set to **IDENTITY**.

[7.31](#R7_31) **Period of report start date** – the start date for the period covered by the report. It must be in the format DDMMCCYY. For example, if the information reported is for the period 1 July 2014 to 14 July 2014, report 01072014 in this field.

[7.32](#R7_32) **Period of report end date** – the end date for the period covered by the report. It must be in the format DDMMCCYY. For example, if the information reported is for the period 1 July 2014 to 14 July 2014, report 14072014 in this field.

[7.33](#R7_33) **Payer Australian** **business number or** **withholding payer number** – the payer’s current ABN or WPN mustbe reported in this field. This must be a valid ABN or WPN. Refer to section 9 algorithms for information on ABN and WPN validation.

|  |
| --- |
|  The ABN or WPN reported must belong to the payer named in this record. |

[7.34](#R7_34) **Branch number** – the branch number of the payer making payments to the payee. Branch numbers are issued by the ATO to payers that wish to sub-divide their activities. If the payer does not have a branch number this field must be set to **001**.

|  |
| --- |
|  This field is numeric and can only contain values from 001 to 999.001 is the default value000 is not a valid value |

[7.35](#R7_35) **Payer business name** – as it appears on the payer’s ABN or WPN registration.

 The payer name reported in this field must correspond to the ABN or WPN that is reported in the *Payer Australian business number or withholding payer number* field.

[7.36](#R7_36) **Payer trading name** – the full trading name of the payer. If the payer does not have a trading name then this field must be blank filled.

[7.37](#R7_37) **Payer address** – lines 1 and 2 contain the postal address for the payer (excluding suburb, town or city, state or territory and postcode). These fields are part of the address for all correspondence to the payer. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[7.38](#R7_38) **Suburb, town or** **city** – the suburb, town or city for the postal address of the payer. This field is part of the address for all correspondence to the payer.

[7.39](#R7_39) **State or territory** – the state or territory for the postal address of the payer. The field must be set to one of the appropriate codes (page 20).

[7.40](#R7_40) **Postcode** – the postcode for the postal address of the payer must be provided in this field. This field is part of the address for all correspondence to the payer. If an overseas address is specified, then this field must be set to **9999**.

[7.41](#R7_41) **Country** – the country for the postal address of the payer. This field may be left blank if the country is Australia. If the *Postcode* entered is **9999** then a country other than Australia must be entered.

[7.42](#R7_42) **Contact name** – the name of an individual who can be contacted if the ATO needs to discuss matters relating to the information provided in the report.

[7.43](#R7_43) **Contact telephone number** – the telephone number for the nominated contact person.

This field must be either:

* the area code followed by the telephone number for example 02~~b~~1234~~b~~5678, or
* mobile phone number for example 0466~~b~~123~~b~~456.

The character ~~b~~ is used above to indicate blanks.

[7.44](#R7_44) **Contact facsimile number** – the facsimile number for the nominated contact person should be provided where possible. This field must be the area code followed by the fax number. For example,

* 02~~b~~1234~~b~~5678 the character ~~b~~ is used to indicate blanks.

[7.45](#R7_45) **Record identifier** – must be set to **SOFTWARE**.

[7.46](#R7_46) **Software product type** – the registered name of the software product and the version (if applicable) used to compile the report. If the product has been not been developed in-house, then populate this field with **COMMERCIAL**, followed by the name of the software developer, the software product and software version number.

If the product has been developed in-house, then populate this field with **INHOUSE** followed by the name of the organisation that developed the software. If a contractor or consultant was used, the name of the company will need to be provided.

[7.47](#R7_47) **Record identifier** – must be set to **DATA**.

[7.48](#R7_48) **Payee** **tax file number** – the TFN quoted by the payee or an appropriate TFN code must be reported here. This must be a valid TFN. Refer to section 9 for information on TFN validation.

|  |
| --- |
|  This is a numeric field, is right justified and can only contain values from 000000000 to 999999999. |

In circumstances where a payee is not required to quote a TFN, has chosen not to quote a TFN or the TFN is invalid, one of the following code numbers must be used in place of the TFN.

|  |  |
| --- | --- |
| TFN code | Description |
| 000000000 | No TFN quoted by the payee – the payee chooses not to quote a TFN or fails to provide one within 14 days. |
| 111111111 | Payee applying for a TFN – if a declaration is received from a payee who does not provide a TFN but indicates on the TFN declaration that one has been applied for, an interim code of 111111111 can be used by the payer.This code would usually be updated with the payee’s TFN or with the no TFN quoted code [000000000] where the payee fails to provide the TFN to the payer within the 28 day period allowed.The ONLY time that the TFN code 111111111 would be reported to the ATO is when the payee **has not provided a TFN and the payer/payee relationship has terminated** within the 28 day period.If *Payee TFN* field = 111111111 then *Payee terminated indicator* field must = **T** |
| 333333333 | Payee under eighteen – where the payee is under the age of eighteen and claims the general exemption and does not earn enough for tax to be deducted, they may claim an exemption from quoting a TFN. In this case the code 333333333 must be used.**N.B.** If circumstances change and the payee subsequently earns a level of income that attracts tax, a TFN will be required to be provided at that time. |
| 444444444 | Payee is a pensioner – where the payee is a recipient of a social security or service pension or benefit (other than Newstart, sickness allowance, special benefits or partner allowance) an exemption from quoting a TFN may be claimed. In this case the code 444444444 must be used. |
| 987654321 | Alphabetic characters in quoted TFN – where a payee has quoted a TFN with alpha characters the code 987654321 must be used in place of the quoted TFN. This code must also be used where the TFN quoted cannot be contained in the TFN field. |

[7.49](#R7_49) **Payee surname** – must contain the payee’s surname. If the payee has no surname this field must be blank filled. Where the payee has a legal single name only, the *first given name* and *second given name* fields must be blank filled. The legal single name must be provided in the *payee surname* field.

[7.50](#R7_51) **Payee first given name** – must contain the payee’s first given name. If the first given name is unknown, the payee’s first initial must be provided, unless the payee is a single name only client. If the payee has no given name this field must be blank filled.

[7.51](#R7_51) **Payee second given name** – the payee’s second given name must be provided in this field. If second given name is unknown, then the payee’s second initial should be provided in this field. If the payee has no second given name this field must be blank filled.

Where a payee has more than two given names, the third and subsequent given names or initials are not to be provided.

 Where the payee has provided a name by which they have previously been known to the ATO on their TFN declaration, the previous name information must be reported.

[7.52](#R7_52) **Payee previous surname** – the payee’s previous surname must be provided in this field, where applicable.

[7.53](#R7_53) **Payee previous first given name** – the payee’s previous first given name must be provided in this field, where applicable.

[7.54](#R7_54) **Payee previous second given name** – the payee’s previous second given name must be provided in this field. If second given name is unknown, then the payee’s second initial should be provided in this field. If the payee has no second given name this field must be blank filled.

Where a payee has more than two given names, the third and subsequent given names or initials are not to be provided.

[7.55](#R7_55) **Payee date of birth** – the date of birth of the payee in the format DDMMCCYY.

For example, if the payee’s date of birth is 29 June 1946, it would be reported as 29061946.

[7.56](#R7_56) **Payee address** – lines 1 and 2 contain the residential address (excluding suburb, town or city, state or territory and postcode) of the payee. It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[7.57](#R7_57) **Suburb, town or** **city** – the suburb, town or city for the address of the payee.

[7.58](#R7_58) **State or territory** – the state or territory for the address of the payee. This field must be set to one of the appropriate codes (page 24).

[7.59](#R7_59) **Postcode** – the postcode for the address of the payee. If the postcode is not known then the postcode field must be zero filled. If an overseas address is specified, then this field must be set to **9999**.

[7.60](#R7_60) **Country** – the country for the residential address of the payee. This field may be left blank if the country is Australia. If the *Payee postcode* entered is **9999** then this field must be a country other than Australia.

[7.61](#R7_61) **Payee payroll number/identifier** – this number (allocated by the payer) will be quoted on any ATO correspondence regarding the payee’s declaration to assist in correct identification of the payee. If no payroll number/identifier then blank fill.

[7.62](#R7_62) **Payee terminated indicator** – when a payer/payee relationship has terminated before the declaration/relationship has been reported to the ATO this field must be set to **T**. In all other cases blank fill.

[7.63](#R7_63) **Residency status** – where the payee has claimed to be an Australian resident for tax purposes this field must be set to **Y**. Where the payee has indicated they are not an Australian resident, the field must be set to **N**.

[7.64](#R7_64) **Basis of payment** – this field must be set to one of the following codes:

**F** full time payee

**P** part time payee

**C** casual payee

**L** labour hire payee

**S** pension/annuity payee

 No other code is valid.

[7.65](#R7_65) **Tax free threshold claimed** – where the payee has claimed the tax-free threshold this field must be set to **Y**. If the payee has indicated they do not wish to claim the tax-free threshold this field must be set to **N**. Where both Yes and No boxes are marked, or neither box is marked then the field must be left blank.

[7.66](#R7_66) **Senior Australians tax offset claimed** – where the payee has claimed a senior Australians tax offset (SATO) this field must be set to **Y**. If no SATO has been claimed this field must be set to **N**.

[7.67](#R7_67) **Zone, dependent or special rebates claimed** – where any of these rebates have been claimed this field must be set to **Y**. If no rebate has been claimed this field must be set to **N**.

[7.68](#R7_68) **Higher education loan programme (HELP) or Australian Apprenticeship Support Loan (AASL) indicator** – if the payee has indicated an existing HELP, Student Start-up Loan (SSL) or AASL debt this field must be set to **Y**. If the payee has indicated that no HELP or AASL debt exists, this field must be set to **N**.

[7.69](#R7_69) **Student Financial Supplement Scheme indicator** – where a Financial Supplement Scheme debt is notified on the TFN declaration this field must be set to **Y**. Otherwise this field must be set to **N**.

[7.70](#R7_70) **Payee signature present** – where the record reported is supported by a hardcopy signed by the payee this field must be set to **Y**. Otherwise set to **N**.

[7.71](#R7_71) **Date declaration signed by payee** – the date the payee signed the declaration must be reported in the format DDMMCCYY. If no date is present, report 00000000 in this field. For example, 24th January 2014 would be reported as 24012014.

 The date reported must be the actual date on which the declaration was signed by the payee, NOT the date on which the payer/payee relationship commenced or any default or dummy date.

[7.72](#R7_72) **Record identifier** – must be set to **FILE-TOTAL**.

 A file total record must be the last record on the file.

[7.73](#R7_99) **Number of records** – set equal to the count of all records on the file. That is, it is equal to the count of the three supplier data records, the payer identity record(s), the software record(s), the declaration data records and the file total record.

 *Number of records* field must equal the sum of all records on the data file.

[7.74](#R7_074) **ECI tested** – indicates whether the software has been successfully tested using the ATO ECI software. Valid values are **Y** or **N**. See section 3 for more information on ECI testing.

8 Example of data file structure

ABC Pty Ltd supplies its own data. For the reporting period 1 July 2015 to 14 July 2015 it has 22 TFN declarations and 2 new payer/payee relationship records where the payee has not provided a signed TFN declaration to report.

The data file would be structured as follows:

|  |  |
| --- | --- |
| **Type of record** | **Number** |
| Supplier data record 1 | 1 |
| Supplier data record 2 | 1 |
| Supplier data record 3 | 1 |
| Payer identity data record | 1 |
| Software data record | 1 |
| Declaration data records | 24 |
| File total record | 1 |

Following are sample records for ABC Pty Ltd.

Supplier data record 1

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-17 | Record identifier | IDENTREGISTER1 |
| 18-28 | Supplier Australian business number | 42453624111 |
| 29-29 | Run type | P |
| 30-37 | Report end date | 14072015 |
| 38-38 | Data type | T |
| 39-39 | Type of report | D |
| 40-40 | Type of return media | P |
| 41-50 | ATO specification version number | FTFNDV02.3 |
| 51-60 | ATO Corporate External Gateway User Id | blank fill |
| 61-648 | Filler | blank fill |

Supplier data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-17 | Record identifier | IDENTREGISTER2 |
| 18-217 | Supplier name | ABC PTY LTD |
| 218-255 | Supplier contact name | BARBARA ROSS |
| 256-270 | Supplier contact telephone number | 01 1234 5678 |
| 271-285 | Supplier facsimile number | 99 9999 9999 |
| 286-301 | Supplier file reference | ABC1407 |
| 302-648 | Filler | blank fill |

Supplier data record 3

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-17 | Record identifier | IDENTREGISTER3 |
| 18-55 | Street address line 1 | LEVEL 5 SYDNEY BUILDING |
| 56-93 | Street address line 2 | 22 WILLIAM DRIVE |
| 94-120 | Suburb, town or city | SYDNEY |
| 121-123 | State or territory | NSW |
| 124-127 | Postcode | 2000 |
| 128-147 | Country | blank fill |
| 148-185 | Postal address line 1 | GPO BOX 19 |
| 186-223 | Postal address line 2 | blank fill |
| 224-250 | Postal address suburb, town or city | SYDNEY |
| 251-253 | Postal address state or territory | NSW |
| 254-257 | Postcode | 2000 |
| 258-277 | Country | blank fill |
| 278-353 | Supplier email address | abcpl@bestisp.com.au |
| 354-648 | Filler | blank fill |

Payer identity data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-11 | Record identifier | IDENTITY |
| 12-19 | Period of report start date | 01072015 |
| 20-27 | Period of report end date | 14072015 |
| 28-38 | Payer Australian business number or withholding payer number | 84111122223 |
| 39-41 | Branch number | 001 |
| 42-241 | Payer business name | ABC PTY LTD |
| 242-441 | Payer trading name | ABC CLOTHING |
| 442-479 | Payer address line 1 | LEVEL 5 SYDNEY BUILDING |
| 480-517 | Payer address line 2 | 22 WILLIAM DRIVE |
| 518-544 | Suburb, town or city | SYDNEY |
| 545-547 | State or territory | NSW |
| 548-551 | Postcode | 2000 |
| 552-571 | Country | blank fill |
| 572-609 | Contact name | BARBARA ROSS |
| 610-624 | Contact telephone number | 02 1234 5678 |
| 625-639 | Payer contact facsimile number | 02 1234 5667 |
| 640-648 | Filler | blank fill |

Software data record

(ABC Pty Ltd uses a commercial software package adapted for its own use.)

|  |  |  |
| --- | --- | --- |
| **Character****position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-11 | Record identifier | SOFTWARE |
| 12-91 | Software product type | COMMERCIAL HRM VERSION 1 |
| 92-92 | ECI tested | Y |
| 93-648 | Filler | blank fill |

Payee declaration data record 1

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-7 | Record identifier | DATA |
| 8-16 | Payee tax file number | 668625921 |
| 17-46 | Payee surname | MAY |
| 47-61 | Payee first given name | JUDITH |
| 62-76 | Payee second given name | TERRI |
| 77-106 | Payee previous surname | blank fill |
| 107-121 | Payee previous first given name | blank fill |
| 122-136 | Payee previous second given name | blank fill |
| 137-144 | Payee date of birth | 03121962 |
| 145-182 | Payee address line 1 | 123 FERN GULLY ROAD |
| 183-220 | Payee address line 2 | blank fill |
| 221-247 | Suburb, town or city | NORTH SYDNEY |
| 248-250 | State or territory | NSW |
| 251-254 | Postcode | 2060 |
| 255-274 | Country | blank fill |
| 275-295 | Payee payroll number/identifier | 123456789 |
| 296-296 | Payee terminated indicator | blank fill |
| 297-297 | Residency status | Y |
| 298-298 | Basis of payment | F |
| 299-299 | Tax free threshold claimed | Y |
| 300-300 | Senior Australians tax offset claimed | N |
| 301-301 | Zone, dependent or special rebates claimed | N |
| 302-302 | Higher education loan programme (HELP) or Australian Apprenticeship Support Loan (AASL) indicator | N |
| 303-303 | Student Financial Supplement Scheme indicator | N |
| 304-304 | Filler | blank fill |
| 305-305 | Filler | blank fill |
| 306-306 | Payee signature present | Y |
| 307-314 | Date declaration signed by payee | 03072015 |
| 315-648 | Filler | blank fill |

Payee declaration data record 2

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 648 |
| 4-7 | Record identifier | DATA |
| 8-16 | Payee tax file number | 234765987 |
| 17-46 | Payee surname | WALDORF |
| 47-61 | Payee first given name | ROBERT |
| 62-76 | Payee second given name | WALTER |
| 77-106 | Payee previous surname | WALKER |
| 107-121 | Payee previous first given name | ROBERT |
| 122-136 | Payee previous second given name | WALTER |
| 137-144 | Payee date of birth | 12011952 |
| 145-182 | Payee address line 1 | 24 UNION AVENUE |
| 183-220 | Payee address line 2 | blank fill |
| 221-247 | Suburb, town or city | NORTH SYDNEY |
| 248-250 | State or territory | NSW |
| 251-254 | Postcode | 2060 |
| 255-274 | Country | blank fill |
| 275-295 | Payee payroll number/identifier | 987654321 |
| 296-296 | Payee terminated indicator | blank fill |
| 297-297 | Residency status | Y |
| 298-298 | Basis of payment | F |
| 299-299 | Tax free threshold claimed | Y |
| 300-300 | Senior Australians tax offset claimed | Y |
| 301-301 | Zone, dependent or special rebates claimed | Y |
| 302-302 | Higher education loan programme (HELP) or Australian Apprenticeship Support Loan (AASL) indicator | N |
| 303-303 | Student Financial Supplement Scheme indicator | N |
| 304-304 | Filler | blank fill |
| 305-305 | Filler | blank fill |
| 306-306 | Payee signature present | Y |
| 307-314 | Date declaration signed by payee | 03072015 |
| 315-648 | Filler | blank fill |

The other declaration data records (3 to 24) would follow.

File total data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Content** |
| 1-3 | Record length | 648 |
| 4-13 | Record identifier | FILE-TOTAL |
| 14-21 | Number of records | 00000030 |
| 22-648 | Filler | blank fill |

9 Algorithms

Tax File Number algorithm

The TFN algorithm is a mathematical formula that tests the validity of numbers quoted as TFNs. Its use in software is recommended as it will minimise TFN errors and may subsequently reduce the need for contact between your organisation and the ATO.

The ATO will make the algorithm available on request to persons or organisations with a bona fide business need for it.

To obtain the TFN algorithm, the following information will need to be provided:

* Name of organisation or person requesting algorithm
* Contact person including phone number
* Business address
* Explanation of the business need for the algorithm

The above information can be sent in the following ways

* by email to **SIPO@ato.gov.au** or
* provided online at <http://softwaredevelopers.ato.gov.au/TFNalgorithm>

To find out more about the TFN algorithm or its use contact the Software Industry Partnership Office on **1300 139 052** (toll free) or by email **SIPO@ato.gov.au**

ABN algorithm

The ABN algorithm is a mathematical formula that tests the validity of numbers quoted as ABNs. Use of the algorithm is required, as it will minimise ABN errors and may subsequently reduce the need for contact between your clients and the ATO. It is available from [www.ato.gov.au](http://www.ato.gov.au) by searching for ABN format.

WPN algorithm

The WPN algorithm is a mathematical formula that tests the validity of numbers quoted as WPNs. Use of the algorithm is required, as it will minimise WPN errors and may subsequently reduce the need for contact between your clients and the ATO.

The WPN is an 8 or 9 digit number preceded by two or three leading zeros. To apply the algorithm, ignore the two or three leading zeros and apply the 8 or 9 digit TFN algorithm.

10 More information

Electronic specifications

If anything in this specification needs clarification, direct your enquiries to:

* phone: **13 28 66**
* email: ato-ereporting@ato.gov.au

### Payer enquiries

Payers must follow the procedures set out in the How to submit your TFN Declaration report electronically. To locate a copy of the guide go to [**www.ato.gov.au**](https://www.ato.gov.au/)

Other enquiries

Enquiries relating to the legislative requirements for lodgement of TFN Declaration Reports and general enquiries about TFN Declaration matters can phone **13 28 66.**

### Software Developers Homepage

Software developers, both in-house and commercial, who are developing or updating TFN declaration reporting software, should use this specification for developing their application.

The Software developers homepage at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/ato-disclaimer?destination=node/100000034) has been designed to facilitate a partnership between the software development industry and the ATO and provides the following:

* a self-testing model allowing software developers to check their product, package, program or system against ATO test scenarios or relevant format testing;
* access to information relevant to all software developers to assist in the development of tax-related software; and
* a software product register which tax agents and businesses can access to find products that will assist in meeting tax-related obligations.

Lodging the Declaration of compliance automatically lists the product(s) on the Software developers homepage Product register. Software developers that have listed their product on the Product register may direct users to the website at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/) for confirmation that the product has met ATO requirements. Developers who do not need to register in order to list products may still receive emails detailing significant issues by using the subscription service available from the site. Registering or subscribing for updates is recommended for both in-house and commercial software developers.

For more information on the Software developers homepage, contact SIPO:

* phone **1300 139 052**
* email **SIPO@ato.gov.au**