



Australian Government
Australian Taxation Office

Handover checklist for non-profit administrators

Use this checklist when your non-profit organisation is changing the administrator of its tax affairs, for example a treasurer, office bearer or employee involved in the tax administration of your organisation. The checklist will help your organisation handover its tax affairs to the new administrator.

To complete this checklist:

- download a copy of the checklist to your computer and check that you can save information in the checklist
- place **X** in all applicable boxes
- type directly into the checklist.

We recommend your outgoing administrator completes the checklist and gives it to your incoming administrator, along with any other relevant documentation for their role.

❗ Where the response to a checklist question is negative or identifies an outstanding issue, then details of the issue should be provided to the incoming administrator.

➤ FIND OUT MORE

For more information on the topics covered in this checklist, see [Supplementary information](#) at the end of the checklist.

Name of your non-profit organisation

Name and contact details of person completing checklist

Date completed / /

Section A: Registrations

1 What tax registrations does your organisation have?

☐ Australian business number (ABN)

☐ Tax file number (TFN) – if known

☐ Goods and services tax (GST)

☐ Pay as you go (PAYG) withholding

☐ Fringe benefits tax (FBT)

☐ Fuel tax credits

☐ AUSkey

2 Are your registration details with the ATO up-to-date?

No ☐ Yes ☐

❗ Make sure you have updated your organisation's contact details with the ATO so that the new administrator can make enquiries about your organisation's tax affairs.

3 Are your registration details with other agencies or organisations up-to-date?

No ☐ Yes ☐

Section B: Legal structure

4 What is your organisation's legal structure?

☐ unincorporated association

☐ company

☐ Indigenous corporation

☐ trust

☐ incorporated association

☐ co-operative

☐ Act of Parliament

☐ other

Section C: Tax concessions

5 Is your organisation exempt from income tax?

No ☐Yes ☐

Record what type of exempt entity you are from the list below.

Charity registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by us

☐ public benevolent institution (PBI)☐ health promotion charity (HPC)☐ other type of charity

Community service organisation

☐ Community service

Cultural organisation

☐ Art☐ Literature☐ Music☐ Musical purposes

Educational organisation

☐ Public educational institution

Employment organisation

☐ Employee association☐ Employer association☐ Trade union

Health organisation

☐ Public hospital☐ Non-profit hospital☐ Benefits organisation

Resource development organisation

☐ Agricultural resources☐ Aquacultural resources☐ Aviation☐ Fishing resources☐ Horticultural resources☐ Industrial resources☐ Manufacturing resources☐ Pastoral resources☐ Tourism☐ Viticultural resources☐ Information and communications☐ Technology resources

Scientific organisation

☐ Scientific institution☐ Scientific association☐ Scientific research fund

Sporting organisation

☐ Animal racing☐ Game or sport

6 What other tax concessions does your organisation access?

☐ FBT exemption☐ GST concessions for charities and gift deductible entities☐ deductible gift recipient (DGR)☐ FBT rebate☐ GST concessions for non-profit organisations☐ refunds of franking credits

7 If your organisation is endorsed as a DGR, record details below.**DGR endorsement type**

(place X in one box)

☐

Endorsed as a whole

☐

Endorsed for the operation of a fund, authority or institution

DGR category

(e.g. school building fund)

8 Do you review your entitlement to tax concessions annually and when there is a major change in your structure or operations?No ☐Yes ☐

! Changes to your structure or operations can affect your entitlement to concessions. We have worksheets to help you review your entitlements.

Section D: Your workers**9 What type of workers does your organisation have?**☐

employee(s)

☐

contractor(s)

☐

volunteer(s)

10 What tax obligations does your organisation have in respect of its workers?☐

PAYG withholding

☐

FBT

☐

superannuation

☐

payroll tax

☐

Other. Provide details

Section E: Reporting and paying tax**11 What tax statements and returns does your organisation lodge?**☐

activity statements

☐

income tax returns

☐

annual GST returns

☐

annual FBT returns

☐

PAYG withholding

☐

franking credit refunds

☐

ancillary fund returns

12 If your organisation pays tax, how do you pay it?☐

BPAY

☐

direct credit

☐

mailing a cheque or money order

☐

credit card

☐

direct debit

☐

making payments at Australia Post

Section F: Record keeping

13 Have you handed over the relevant documents and files?

Indicate what records your organisation keeps and ensure you hand them over to the incoming administrator or clearly identify their location.

- | | |
|---|---|
| <input type="checkbox"/> Governing documents (e.g. constitution, rules, trust deed) | <input type="checkbox"/> Cash book |
| <input type="checkbox"/> Financial reports (e.g. financial statements, annual budgets, reconciliations, audit reports) | <input type="checkbox"/> Receipts book |
| <input type="checkbox"/> Banking records (e.g. bank statements, deposit books, cheque books, bank reconciliations) | <input type="checkbox"/> Tax invoices |
| <input type="checkbox"/> Grant documentation (e.g. when funding will be received, when acquittals need to be made, application deadlines) | <input type="checkbox"/> Petty cash system |
| <input type="checkbox"/> Records relating to employees (e.g. TFN declarations, payment summaries, fringe benefits provided) | <input type="checkbox"/> Stock take records |
| <input type="checkbox"/> Contracts and agreements (e.g. cleaning, maintenance) | <input type="checkbox"/> Asset register |
| <input type="checkbox"/> Correspondence relating to tax and finance (e.g. emails, letters) | <input type="checkbox"/> Details of any outstanding income or expenses |
| <input type="checkbox"/> Registration and endorsement applications, and accompanying documents, to regulators (eg ATO and ACNC) | <input type="checkbox"/> Financial procedures manual |
| <input type="checkbox"/> ATO specific and other passwords | <input type="checkbox"/> Operating policies (eg Board charter and staff policies) |
| <input type="checkbox"/> Meeting minutes | <input type="checkbox"/> Copies of reviews of entitlement to tax concessions |
| | <input type="checkbox"/> Website/Facebook details |

Supplementary information

SECTION A: REGISTRATIONS

AUSkey enables you to securely access and transact with us online. If you are not sure what registrations your organisation should have, see [Registering your organisation](#).

Your organisation's tax registration details include authorised contact person details. It's important to keep your details up-to-date. To enable your new administrator to make enquiries with us about your organisation's tax affairs, they will need to be recorded as an authorised contact person. You can update your details online (if you have an AUSkey), by phoning us or by completing a paper form and posting it to us. See [Keep your organisation's registration details up-to-date](#).

Aside from tax registrations, your organisation may need other licences, permits or registrations to operate. See [Registering your organisation](#). When your organisation changes its administrator, you may need to change your cheque signatories at your bank and update your details with agencies and organisations such as:

- [Australian Securities and Investments Corporation](#) (ASIC)
- [Australian Charities and Not-for-profits Commission](#) (ACNC)
- [Office of the Registrar of Indigenous Corporations](#) (ORIC)
- State and territory government departments – for example, Office of Fair Trading
- Peak bodies or associations.

SECTION B: LEGAL STRUCTURE

Different legal structures have different reporting requirements and tax obligations. Make sure you understand the responsibilities that go with your organisation's legal structure. See [Choosing a legal structure](#).

SECTION C: TAX CONCESSIONS

Tax concessions generally apply to particular types of non-profit organisations. Charities must be endorsed by us to access charity tax concessions including income tax exemption. Other non-profit organisations can generally self-assess (that is, work out for themselves) whether they are entitled to tax concessions. See [Tax concessions – an overview](#).

If your non-profit organisation is not exempt from income tax, it is taxable – mutuality principles may apply to income derived from your members. See [Mutuality and taxable organisations](#). Examples of taxable non-profit organisations include social clubs, certain business and professional associations, and clubs whose main purpose is providing hospitality services for members.

Regardless of whether a non-profit organisation is exempt from income tax, other tax obligations may apply – for example GST, FBT and PAYG. See [Types of income tax exempt entities](#).

Charities must be endorsed to access FBT exemption, FBT rebate and GST concessions for charities. All organisations (including charities) must be endorsed as DGRs to access the DGR concession. The only exception is DGRs listed by name in the tax law. You can find information about your concessions on the [Australian Business Register \(ABR\)](#) or by phoning us on **1300 130 248**. We send notices to endorsed organisations to confirm their endorsement details.

We recommend you review your organisation's entitlement to tax concessions on an annual basis and whenever there is a major change in your structure or operations. If you haven't done this, we have worksheets to help you.

Type of organisation	Worksheet to help you review	Action if no longer entitled
Charity endorsed for income tax exemption	Endorsement review worksheet for income tax exempt charities	You must notify us in writing you are no longer entitled to charity endorsement
Other type of income tax exempt entity	Income tax status review worksheet for self-assessing non-profit organisations	You may have to lodge income tax returns and pay tax
DGR endorsed as a whole	Worksheet 1: review of a DGR endorsed as a whole	You must notify us in writing you are no longer entitled to DGR endorsement
DGR endorsed for the operation of a fund, authority or institution	Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes	As above

SECTION D: YOUR WORKERS

The status of your workers is important as employees, contractors and volunteers are each treated differently for tax and superannuation purposes. See [Employees, volunteers and other workers](#).

SECTION E: REPORTING AND PAYING TAX

Non-profit organisations have similar reporting obligations to businesses, covering their income tax (if not exempt) and other obligations such as GST, FBT and PAYG. Ancillary funds must lodge an annual return. See [Tax statements and returns](#).

We offer several different payment methods. Electronic payment is our preferred method for receiving payments. See [How to pay](#).

SECTION F: RECORD KEEPING

Keeping good records makes it easier to comply with your taxation obligations. The list provided shows examples only – your organisation may need to keep other records. Generally, for tax purposes, you must keep records for five years. DGRs must also adequately record all transactions relevant to their status as a DGR. See [Record keeping](#).

SUPPORT FOR NON-PROFIT ADMINISTRATORS

The ATO has a range of products and services to help non-profit administrators in their role, including:

Internet

Our non-profit homepage at ato.gov.au/non-profit provides information on relevant taxes, exemptions and concessions.

New administrators should see our [Induction package for non-profit administrators](#).

Our [Self-governance checklist for non-profit organisations](#) will help you check how well your organisation understands and manages its tax and super obligations.

Phone

You can phone our non-profit information line on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday for help with tax questions.

Email updates

Subscribe to our free email update service and keep up-to-date on key tax issues affecting the non-profit sector. See [About the Non-Profit News Service](#).

Consultation

You can register to participate in the ATO's consultation activities by completing the [Register as a consultation participant](#) form.