



Handover checklist: not-for-profit administrators

This checklist will help your organisation handover its tax affairs to a new administrator.

Either complete and save the checklist electronically, or print and complete a paper copy.

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

To complete this checklist:

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

The checklist is **not compulsory** and you **do not** need to send a copy of the completed checklist to us.

! If the response to a question is negative or identifies an outstanding issue, you should give details to the incoming administrator.

➤ FIND OUT MORE

- see [Supplementary information](#) at the end of the checklist
- phone us on **1300 130 248**.

Name of your not-for-profit organisation

Name and contact details of person completing checklist

Date completed / /

Section A: Registrations

1 What tax registrations does your organisation have with us (the ATO)?

<input type="checkbox"/> Australian business number (ABN)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
<input type="checkbox"/> Tax file number (TFN) – if known	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	
<input type="checkbox"/> Goods and services tax (GST)	<input type="checkbox"/> Fringe benefits tax (FBT)	<input type="checkbox"/> AUSkey			
<input type="checkbox"/> Pay as you go (PAYG) withholding	<input type="checkbox"/> Fuel tax credits	<input type="checkbox"/> N/A			

2 Have you updated contact details, including the new administrator details, with us (the ATO)?

No Yes

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

3 Have you updated details, including the new administrator details, with other agencies or organisations?

Australian Securities and Investments Corporation (ASIC)	No <input type="checkbox"/>	Yes <input type="checkbox"/>	N/A <input type="checkbox"/>
Australian Charities and Not-for-profits Commission (ACNC)	No <input type="checkbox"/>	Yes <input type="checkbox"/>	N/A <input type="checkbox"/>
Office of the Registrar of Indigenous Corporations (ORIC)	No <input type="checkbox"/>	Yes <input type="checkbox"/>	N/A <input type="checkbox"/>
Australian Business Register (ABR)	No <input type="checkbox"/>	Yes <input type="checkbox"/>	N/A <input type="checkbox"/>
Relevant banks and financial institutions	No <input type="checkbox"/>	Yes <input type="checkbox"/>	N/A <input type="checkbox"/>
Other – provide details			

Section B: Legal structure

4 What is your organisation's legal structure?

- | | | |
|---|--|--|
| <input type="checkbox"/> unincorporated association | <input type="checkbox"/> co-operative | <input type="checkbox"/> Act of Parliament |
| <input type="checkbox"/> incorporated association | <input type="checkbox"/> Indigenous corporation | <input type="checkbox"/> trust |
| <input type="checkbox"/> company | <input type="checkbox"/> Other – provide details | <input type="text"/> |

Section C: Tax concessions entitlement

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 the ATO

- 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
- Not-for-profit hospital
- Not-for-profit private health insurer

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 society, association or club
- Scientific research fund

Sporting organisation

- Animal racing
- Game or sport

6 What other tax concessions does your organisation access?

- | | | |
|--|---|--|
| <input type="checkbox"/> FBT exemption | <input type="checkbox"/> GST concessions for charities and gift deductible entities | <input type="checkbox"/> deductible gift recipient (DGR) |
| <input type="checkbox"/> FBT rebate | <input type="checkbox"/> GST concessions for not-for-profit organisations | <input type="checkbox"/> refunds of franking credits |

7 If your organisation is endorsed as a deductible gift recipient (DGR) to offer tax deductibility for gifts made to it, record details below.

DGR endorsement type

(place **X** in one box)

Endorsed as a whole – which means gifts to your organisation are tax-deductible.

Endorsed for the operation of a fund, authority or institution – which means only gifts to part of the organisation are deductible. Provide name of fund, authority or institution.

DGR category

(eg school building fund)

8 Do you review your entitlement to tax concessions annually and when there is a 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 super 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 fuel tax credits payroll tax

super guarantee charge statements

Other – provide details

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?

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

- | | |
|--|---|
| <input type="checkbox"/> Governing documents (eg constitution, rules, trust deed) | <input type="checkbox"/> Cash book |
| <input type="checkbox"/> Financial reports (eg financial statements, annual budgets, reconciliations, audit reports, accounts payable and accounts receivable) | <input type="checkbox"/> Receipts book |
| <input type="checkbox"/> Banking records (eg bank statements, deposit books, cheque books, bank reconciliations) | <input type="checkbox"/> Tax invoices |
| <input type="checkbox"/> Grant documentation (eg 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 (eg TFN declarations, payment summaries, fringe benefits provided) | <input type="checkbox"/> Stock take records |
| <input type="checkbox"/> Contracts and agreements (eg cleaning, maintenance and insurance contracts, finance or lease agreements) | <input type="checkbox"/> Asset register |
| <input type="checkbox"/> Correspondence relating to tax and finance (eg emails, letters) | <input type="checkbox"/> Financial procedures manual |
| <input type="checkbox"/> Registration, certificates and accompanying documents to regulators (eg ATO, ACNC and state regulators) | <input type="checkbox"/> Operating policies (eg Board charter and staff policies) |
| <input type="checkbox"/> ATO specific and other passwords | <input type="checkbox"/> Copies of reviews of entitlement to tax concessions |
| <input type="checkbox"/> Meeting minutes | <input type="checkbox"/> Website/Facebook details |
| <input type="checkbox"/> Other – provide details | |

14 Have you handed over a list of external agencies, auditors and contacts that your organisation uses on a regular basis?

No Yes

Before handing this checklist to your new administrator, make sure all sections of the checklist have been completed. Do not send it us (the ATO).

! The internet is not a secure environment. If you choose to email the checklist to the new administrator, you should be aware of the risks of including your organisation's personal details such as TFNs, passwords and contact information.

Supplementary information

SUPPORT FOR NOT-FOR-PROFIT ADMINISTRATORS

We have a range of products and services to help not-for-profit (NFP) administrators in their role.

Internet

Our NFP homepage at ato.gov.au/non-profit provides information on relevant taxes, exemptions and concessions. You can search for information on our website using the document's quick code (QC).

New administrators should read our [Induction package for not-for-profit administrators](#) (QC 18326).

Our [Self-governance checklist for not-for-profit organisations](#) (QC 24936) will help you check how well your organisation understands and manages its tax and super obligations.

Phone

You can phone our NFP information line on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

Email updates

Subscribe to our free email update service and keep up-to-date on key tax issues affecting the NFP sector, see [Non-Profit News Service](#) (QC 17038).

Consultation

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

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](#) (QC 33590).

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. An authorised contact for your organisation 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 [Updating and cancelling your registration](#) (QC 33592).

Aside from tax registrations, your organisation may need other licences, permits or registrations to operate, see [Registering](#) (QC 33590). When your organisation changes its administrator, you may need to change your cheque signatories at your bank and update your details with agencies, organisations, state and territory government departments, 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](#) (QC 33783).

SECTION C: TAX CONCESSIONS ENTITLEMENT

Tax concessions generally apply to particular types of NFP organisations. Charities must be endorsed by us to access charity tax concessions including income tax exemption. Other NFP organisations can generally self-assess (that is, work out for themselves) whether they are entitled to tax concessions, see [Tax concessions](#) (QC 33596).

If your NFP organisation is not exempt from income tax, it is taxable – mutuality principles may apply to income derived from your members, see [Mutuality and taxable income](#) (QC 23099). Examples of taxable NFP organisations include social clubs, certain business and professional associations, and clubs whose main purpose is providing hospitality services for members.

Regardless of whether an NFP organisation is exempt from income tax, other tax obligations may apply – for example GST, FBT and PAYG, see [Types of income tax exempt organisations](#) (QC 46311).

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 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 (QC 25598)	You must notify us in writing that you are no longer entitled to charity endorsement
Other type of income tax exempt entity	Income tax status review worksheet for self-assessing not-for-profit organisations (QC 26029)	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 (QC 26483)	You must notify us in writing that 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 (QC 26484)	You must notify us in writing that you are no longer entitled to DGR endorsement

SECTION D: YOUR WORKERS

The status of your workers is important as employees, contractors and volunteers are each treated differently for tax and super purposes. The definition of employee is extended for super purposes to cover some additional categories of workers, including company directors, some artists, sportspeople and certain independent contractors, see [Type of worker](#) (QC 18195).

SECTION E: REPORTING AND PAYING TAX

NFP 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 [Statements and returns](#) (QC 33561).

We offer several different payment methods and electronic payment is our preferred method for receiving payments, see [How to pay](#) (QC 32252).

SECTION F: RECORD KEEPING

Keeping good records makes it easier to comply with your tax 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](#) (QC 16904).