

WORKSHEET 1: REVIEW OF A DGR ENDORSED AS A WHOLE

This worksheet will help you work out whether your organisation is still entitled to endorsement as a deductible gift recipient (DGR).

Endorsed DGRs must tell the Tax Office if they stop being entitled to endorsement. Things that can affect your organisation's entitlement are: changes to purpose and operations, the 'in Australia' requirement, and the gift or deductible contribution receipts the organisation issues. You should self-review each year and whenever there is a major change in your structure or operations.

Do not write on the original worksheet – keep it as a template so you can make copies whenever you carry out a self-review.

WHO SHOULD USE THIS WORKSHEET?

- Use this worksheet if your organisation as a whole has been endorsed as a DGR.
- Do not use this worksheet if your organisation has been endorsed as a DGR for the operation of a fund, authority or institution that it owns or includes. These organisations should use worksheet 2 on page 68. For example, a school that has been endorsed for the operation of a school building fund will use worksheet 2.

What you will need

- A copy of *GiftPack* (NAT 3132).
- The Tax Office notice that states that your organisation is endorsed as a DGR.
- Your organisation's governing or constituent documents, and information about your activities and finances.
- Your records kept as per the record keeping requirements.

WORKSHEET 1

1 Full name of your organisation

2 Australian business number (ABN)

3 Period of review

	to	
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4 Reason for review

- Annual review
 Change in circumstances
 Other (please specify) _____

5 Tax Office notice of endorsement

Endorsement date

DGR category

AUSTRALIAN BUSINESS NUMBER (ABN)

6 Is your organisation’s ABN still current?

- Yes Go to question 7.
- No Your organisation is no longer entitled to be endorsed as a DGR. The Tax Office will notify you that endorsement has been revoked.

Your organisation must have a current ABN to be entitled to endorsement as a DGR.

You can check your organisation’s ABN by searching the Australian Business Register internet site at **www.abr.business.gov.au** or by phoning the Tax Office on **1300 130 248**. If your organisation’s ABN has been cancelled, you will have received written notification.

Notes:

DGR CATEGORY

7 Does your organisation still fall within the general DGR category for which it was endorsed?

- Yes Go to question 8.
- No Your organisation is no longer entitled to endorsement. You must tell the Tax Office, in writing, that it ceased to be entitled to DGR endorsement and give the date it ceased to fall within a DGR category.

The category for which your organisation was endorsed is shown on the notice of DGR endorsement.

Check that your organisation still falls within the category’s description given in the DGR table on pages 12–21 of *GiftPack*. If the table sends you to an explanation of terms, check that your organisation still satisfies the description in the explanation.

If your organisation no longer falls within the general DGR category for which it was endorsed, it might still fall within another category. Check the other DGR categories in the table. If your organisation does satisfy the description in another DGR category, write to the Tax Office.

Notes:

WINDING UP AND REVOCATION

8 Does your organisation have appropriate winding up and revocation clauses?

- Yes Go to question 9.
- No Your organisation is not entitled to DGR endorsement. You must tell the Tax Office in writing so your organisation’s endorsement can be revoked for that period.

Your organisation is required – by a law, its constituent documents or governing rules – to transfer the following surplus assets to another gift deductible fund, authority or institution when the fund is wound up or the DGR endorsement is revoked, whichever occurs first:

- gifts and deductible contributions made to the organisation for its principal purpose, and
- money received by the entity because of such gifts and contributions.

Notes:

IN AUSTRALIA

9 Is your organisation in Australia?

- Yes Go to question 10.
- No Your organisation is not entitled to be endorsed for the period it was not in Australia. You must tell the Tax Office in writing so that your organisation’s endorsement can be revoked.
- Not applicable Go to question 10.

All endorsed DGRs (except ancillary funds) must be in Australia. If your organisation’s DGR category is ancillary fund, answer ‘Not applicable’.

The ‘in Australia’ requirement is explained on page 54 of *GiftPack*.

Briefly, your organisation will be in Australia if:

- it is established and operated in Australia, and
- its purposes and beneficiaries are in Australia.

For exceptions to these conditions, see page 54 of *GiftPack*.

Notes:

RECEIPTS

10 Has your organisation correctly issued receipts for gifts and deductible contributions it has received?

- Yes Your organisation has met all requirements to continue as an endorsed DGR. You do not need to contact the Tax Office. Continue to carry out periodic self-reviews.
- No Your organisation must ensure that gift and deductible contribution receipts contain the required information. Take immediate steps so this problem does not arise again. If you do not, the endorsement may be revoked.

If an endorsed DGR issues receipts for tax deductible gifts or contributions, particular information must be provided on them.

The receipts must specify:

- the name and ABN of the DGR, and
- if the receipt is for a gift – the fact it is a receipt for a gift, or
- if the receipt is for a deductible contribution –
 - the fact that it is a receipt for a deductible contribution
 - that the contribution was made for a right to attend a fundraising event, or for the purchase of goods and services as a successful bidder at a fundraising auction
 - the amount of the contribution (if money), and
 - the GST inclusive value of the right or of the goods and services.

For more information on receipts, see page 62 of *GiftPack*.

Notes:

Once you have completed this worksheet you should:

- sign it off and keep it with your organisation’s other records, and
- make an entry in the ‘Log of status reviews’ on page 102 of *GiftPack*.

Name of person carrying out review

Position held

Signature

Date

Approval by Board/Committee/Trustee

Do not send this worksheet to the Tax Office – keep it with your records.