

## GO ONLINE

### Internet

Our website includes an area specifically for non-profit organisations.

The *Non-profit organisations* home page at [www.ato.gov.au/nonprofit](http://www.ato.gov.au/nonprofit) links you to information about:

- taxes relevant to non-profit organisations, including income tax, fringe benefits tax, goods and services tax, and pay as you go
- exemptions or concessions that may apply, and
- other issues, such as fundraising, record keeping, volunteers and deductible gifts.

### Email update service

Use the **email updates** link on our home page to subscribe to the *Non-profit organisations* webspace and receive free email updates when information is updated or added, including articles from the **Non-profit news service**. This will keep you up-to-date on key tax issues affecting the non-profit sector, new publications we release for non-profit organisations, and changes to tax law.

## PERSONAL SERVICE

### Phone

Phone our information line on **1300 130 248** for direct access to staff trained to deal with non-profit enquiries, including income tax, Australian business number, goods and services tax and fringe benefits tax.

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50** for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

### Speakers and seminars

We can deliver a variety of informative and practical sessions at a time and place convenient to you, and we can tailor presentations to suit your needs. Phone our national coordinator on **1300 130 282** to discuss your requirements, or email us at [speakersandseminars@ato.gov.au](mailto:speakersandseminars@ato.gov.au)



Take a closer look  
– essential tax information  
for your non-profit  
organisation



**Australian Government**  
**Australian Taxation Office**

## Choose the information that best suits your needs

For those involved in the financial aspects of non-profit organisations – such as charities, clubs, societies and associations – we offer a range of publications, advisory, educational and electronic services.

### The products and services are easily accessible:

- from our website at [www.ato.gov.au/nonprofit](http://www.ato.gov.au/nonprofit)
- over the phone
- by fax
- as printed publications
- through our seminar program

Choose the right amount of tax information for your needs – from overviews, to guides and fact sheets on specific topics, to comprehensive technical information.

#### GENERAL OVERVIEW INFORMATION

**Tax basics for non-profit organisations** (NAT 7966) is for all non-profit organisations. It:

- provides an overview of tax obligations and concessions for non-profit organisations
- helps you identify which taxes affect your organisation, including income tax, fringe benefits tax, goods and services tax, and pay as you go, and
- explains where to find more detailed information.

#### MORE DETAILED INFORMATION

**Income tax guide for non-profit organisations** (NAT 7967) is for all non-profit organisations. It explains:

- how to work out if your organisation is exempt from income tax
- the endorsement process for charities, and
- the income tax treatment of non-profit organisations that are not exempt.

#### **GiftPack for deductible gift recipients & donors**

(NAT 3132) is for organisations that want to receive tax deductible gifts and donors that want to claim deductions for their gifts. It explains:

- who can receive tax deductible gifts
- the endorsement process for deductible gift recipients
- the types of gifts that are tax deductible, and
- what donors have to do to claim deductions for their gifts.

**Volunteers and tax** (NAT 4612) is for volunteers and organisations that deal with volunteers. It explains the tax treatment of transactions that commonly occur between non-profit organisations and their volunteers.

**Non-profit organisations and fundraising** (NAT 13095) is for all non-profit organisations. It:

- explains the tax treatment of various fundraising activities and the concessions available, and
- provides information on state, territory and local government requirements in relation to fundraising.

Other guides are available with detailed information on goods and services tax, PAYG withholding, fringe benefits tax, superannuation, capital gains tax, activity statements and record keeping.

We also have a range of fact sheets on specific topics written especially for non-profit organisations.

#### TECHNICAL INFORMATION

If you are looking for technical information such as rulings, practice statements and tax laws, you can find them on our website.

➤ To obtain copies of our publications:

- visit our website at [www.ato.gov.au/nonprofit](http://www.ato.gov.au/nonprofit)
- phone **1300 720 092** and quote the NAT number (which is a unique national identifying number we give each of our publications, for example, NAT 7966)
- write to us at **GPO Box 9935** in your capital city, or
- request a fax by phoning **13 28 60**.