



Worksheet 1: review of a DGR endorsed as a whole

This worksheet helps you work out if your organisation is still entitled to endorsement as a deductible gift recipient.

Last updated 18 June 2018

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

Most DGRs are endorsed by us. There are two types of endorsement:

- an organisation as a whole may be endorsed as a DGR
- an organisation may be endorsed as a DGR for a part of the organisation – a fund, authority or institution that it owns or includes.

How to get this worksheet

Download this worksheet in Portable Document Format (PDF) – [Worksheet 1: review of a DGR endorsed as a whole \(NAT 11685, PDF, 311KB\)](#) .

Using this worksheet

Who should use this worksheet

All organisations endorsed as a DGR for the whole organisation should 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, you should use

Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes.

Endorsed DGRs must tell us if they stop being entitled to endorsement. Things that can affect your organisation's entitlement include:

- changes to purpose and operations
- the 'in Australia' requirement
- the gift or deductible contribution receipts the organisation issues.

We recommend you review your entitlement to endorsement:

- on an annual basis
- when there is a major change in your organisation's structure or operations.

DGRs endorsed before 3 December 2012

From 3 December 2012, many DGR general categories require charitable funds, authorities and institutions to be registered with the Australian Charities and Not-for-profits Commission (ACNC).

In addition to registration with the ACNC for charitable DGRs, minor amendments have been made to some DGR general categories. If your organisation was endorsed as a DGR before 3 December 2012, under those general categories it has 12 months to comply with these changes, see [Review DGR endorsement](#).

What you need

- The ATO notice that states that your organisation is endorsed as a DGR – if you cannot find the notice, you can request a copy from us by phoning **1300 130 248**
- Your organisation's governing or constituent documents and information about your activities and finances including records relevant to your organisation's status as a DGR.
- Access to information on our website.

When you have completed the worksheet

- Submit it to your Board/Committee/Trustee for their approval.

- Keep the completed worksheet with your organisation's other records – it shows why and how you arrived at the decision on your organisation's deductible gift recipient status and helps future office bearers.
- **Do not** send the completed worksheet to us.

If you are no longer entitled to endorsement

If you work out that your organisation is no longer entitled to endorsement, you must tell us in writing.

QC 26483

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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