




Reporting when you're unsure if you have charitable purposes

How to lodge your NFP self-review return if you're partway through applying to the ACNC for charity registration.

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When preparing to submit an NFP self-review return, some NFPs realise they might have charitable purposes and need to register as a charity to be endorsed as income tax exempt.

The NFP will need to assess its eligibility to be registered as a charity. The best way to do this is by using the registration tool on the Australian Charities and Not-for-profits Commission (ACNC) website at [Organisations that have been self-assessing as income tax exempt](#) .

If your NFP is checking its charitable status with the ACNC and is **yet to be registered** as a charity, you must still lodge the NFP self-review return to meet your reporting obligation. When you lodge the return:

- Select 'yes' or 'unsure' to the question, 'Does the organisation have any charitable purposes?'
- Submit your NFP self-review return with an 'income tax exempt' outcome. We may contact you to offer support and guidance to establish your charitable status.


You can lodge the NFP self-review return by using **Online services for business**, through the Self-help phone service on **13 72 26**, or through a tax agent.

The NFP self-review return is overdue, so act now. Learn more at [What happens if you lodge the NFP self-review return late](#).

Can a NFP choose not to register as a charity?

By law, NFPs with only charitable purposes that meet the legal definition of a charity must be registered with the ACNC and be **endorsed** by the ATO to be income tax exempt.

An NFP with only charitable purposes can **choose** not to register with the ACNC as a charity, however they are not eligible to self-assess their income tax exemption. They are a **taxable NFP** and may be required to lodge an annual income tax return, or notify us of a non-lodgment advice (NLA). Taxable NFPs must lodge an income tax return or NLA by 15 May each year.

For more information, watch our recorded webinar [What if I am charitable – what do I do?](#)  It walks through what to do if you find out you are charitable, how to complete the NFP self-review return and charity registration requirements.

QC 102990

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