



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

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 publication in Portable Document Format (PDF) – [Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes \(NAT 11686, PDF, 336KB\)](#) 

Using this worksheet

Who should use this worksheet

An organisation endorsed as a DGR for the operation of a fund, authority or institution it owns or includes should use this worksheet. 'Organisation' is the corporation, trust, unincorporated association, or government entity that has been endorsed. 'Fund, authority or institution' is the part of the organisation that can receive tax deductible gifts.

If an organisation has been endorsed separately for two or more funds, authorities or institutions, it should carry out a separate review for each of them. For example, if a school is endorsed for a school building fund and a public library that is part of the school, there should be a separate review for each.

If your organisation has been endorsed as a whole: that is, if the whole of the organisation falls within a DGR category, you should use **Worksheet 1: review of a DGR endorsed as a whole**.

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 gift fund
- the 'in Australia' requirement
- the gift or deductible contribution receipts your 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 one of those 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 26484

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).