



## Checklists

Checklists to help in the organisation of not-for-profit organisations.

### **Self-governance for not-for-profit organisations**

Use this checklist to check how well your not-for-profit (NFP) organisation understands its tax and super obligations.

### **Handover checklist for not-for-profit administrators**

Use this checklist to help your not-for-profit organisation prepare a new administrator, for example a treasurer, office bearer or employee, to manage its tax affairs.

### **NFP tax, super and registry responsibilities checklist**

Use our checklist to help your not-for-profit (NFP) organisation stay on top of its tax, super and registry obligations.

# Self-governance checklist for not-for-profit organisations

Use this checklist to check how well your not-for-profit (NFP) organisation understands its tax and super obligations.

**Last updated** 4 July 2025

This check list will help you:

- review your organisation's status as a not-for-profit (NFP) organisation
- check how well your organisation understands its tax and super obligations.

We recommend you give the completed checklist to your board, committee or trustee, to ensure they are better informed about their tax and super risks.

For more information see the [NFP tax, super and registry responsibilities checklist](#).

QC 24936

# Handover checklist for not-for-profit administrators

Use this checklist to help your not-for-profit organisation prepare a new administrator, for example a treasurer, office bearer or employee, to manage its tax affairs.

**Last updated** 30 June 2025

Use this checklist when your organisation is:

- not-for-profit (NFP)
- changing the administrator of its tax affairs – for example a treasurer, office bearer or employee involved in the tax administration of your organisation.

The checklist will help your organisation hand over its tax affairs to a new administrator.

To help things run smoothly we recommend:

- you arrange a meeting between the outgoing administrator and the incoming administrator to exchange information, documents and files
- the outgoing administrator provides their contact details in case the new administrator needs more information.

You can work through the steps here or if you prefer, you can download this checklist in Portable Document Format (PDF).

**Next steps:**

- [Not-for-profit administrator's handover checklist \(PDF 175KB\)](#)

## **Section A: Update authorised contacts**

### **1. Update authorised contact details**

Notify us about changes to your authorised contacts so they can talk to us about your organisation's tax affairs.

**See also**

- [Notifying us of changes](#)

### **2. Update details with other agencies or organisations**

Provide your organisation's new administrator details to other agencies or organisations where relevant. These could include:

- Australian Securities & Investments Commission (ASIC)
- Australian Charities and Not-for-profits Commission (ACNC)
- Office of the Registrar of Indigenous Corporations (ORIC)

- Australian Business Register (ABR)
- relevant banks and financial institutions.

## **Section B: Hand over access to documents, online tools, and useful contacts**

### **3. Hand over access to relevant documents**

Ensure the incoming administrator knows where your organisation keeps important documents and ensure they can access them. These may include:

- governing documents (for example, constitution, rules, trust deed)
- financial reports (for example, financial statements, annual budgets, reconciliations, audit reports, accounts payable and accounts receivable)
- cash book records of daily receipts and payments
- tax invoices and income tax records, such as debtors and creditors lists, stocktake records and motor vehicle expenses
- records relating to employees (for example, TFN declarations, pay as you go (PAYG) withholding, superannuation and fringe benefits provided)
- records of payments withheld from suppliers who do not quote an Australian business number (ABN)
- banking records (for example, bank statements, deposit books, cheque books, bank reconciliation)
- grant documentation (for example, when funding will be received, when acquittals need to be made, application deadlines)
- registration, certificates and accompanying documents to regulators (for example, ATO, Australian Charities and Not-for-profits Commission, and state regulators)
- contracts and agreements (for example, cleaning, maintenance and insurance contracts, finance or lease agreements)
- copies of reviews of entitlement to tax concessions

- records to help prepare tax statements and returns.

**See also**

- Record keeping

#### **4. Hand over access to online tools**

- Website, Facebook and social media account details.
- Access to online services (ensure the incoming administrator has a Standard Digital ID, such as myID, and is authorised in RAM to act on behalf of the organisation) and other government accounts.

**See also**

- Accessing online services with Digital ID and RAM

#### **5. Hand over a contact list for government agencies, auditors and other useful contacts**

It will help the incoming administrator to know where to go to for help.

**See also**

- Getting help

## **Section C: Legal and tax information about your organisation**

### **6. Legal structure**

Different legal structures have different tax and reporting obligations so it will help the incoming administrator to know your organisation's legal structure and what this means. Some examples of legal structures are:

- unincorporated association
- incorporated associated
- company
- co-operative
- Indigenous corporation

- established by an Act of parliament
- trust.

**See also**

- Overview of legal structures

## **7. Tax and related registrations**

Hand over tax or other related government registration information for example:

- Australian business number (ABN)
- Tax file number (TFN)
- Pay as you go (PAYG) withholding registration
- Fuel tax credits registration
- Goods and services tax (GST) registration
- ACNC registration (for charities)
- endorsement for tax concession status (charities and deductible gift recipients).

**See also**

- Register your NFP

## **8. Tax concessions and other benefits and entitlements**

Hand over information about the tax concessions and other benefits your organisation uses, for example:

- income tax exemption
- FBT concessions
- GST concessions
- refund of franking credits
- deductible gift recipient status.

**See also**

- What tax concessions are available

## 9. Workers and related tax obligations

Hand over information about whether those that work for your organisation are:

- employees
- contractors
- volunteers.

Also hand over information about the obligations your organisation has in relation to workers.

### See also

- Your workers

## 10. Lodgment and reporting obligations

Hand over information about tax and related forms your organisation prepares and lodges, for example:

- activity statements (monthly, quarterly, or yearly)
- GST return
- tax return
- FBT return
- fuel tax credits application
- franking credit refund application
- ancillary fund returns
- super guarantee charge statements
- payroll tax
- other.

### See also

- Statements and returns

## Help and support

Here are other tools that we recommend for NFP administrators:

- **Induction package for non-for-profit administrators** – Introduces new administrators to the information and services we have to assist you. It contains an overview of NFP tax issues and links to other information on our website.
- **Self-governance checklist for not-for-profit organisations** – Each year, be sure to review how well you manage your tax and super obligations, as well as your continued eligibility for tax concessions. You should also conduct a review when your organisation makes changes to its governing rules, structure or activities.

#### **See also**

- [Not-for-profit](#)
- [Getting help](#)

QC 45475

## **NFP tax, super and registry responsibilities checklist**

Use our checklist to help your not-for-profit (NFP) organisation stay on top of its tax, super and registry obligations.

**Last updated** 30 June 2025


### **NFP tax, super and registry checklist**

Making sure that all your tax, super and registry obligations are up to date helps your not-for-profit (NFP) organisation run more smoothly. It also reduces the chances of your organisation being subject to compliance activity or penalties. To help you stay on track, we've developed this tax, super and registry checklist to make it easy to see if there's anything you've missed.



It is good practice to run through this checklist at your regular board or committee meetings as a standing agenda item. Staying current with

your tax and super affairs is part of your NFP's good governance framework and delivers transparency, accountability and engagement for your members. A standing agenda item helps you check your status regularly and identify any action that you need to take.

## NFP governance – tax, super and registry checklist

Type of NFP	Tax, super and registry responsibilities
<p><b>1. All NFPs</b></p>	<p><b>1.1 Legal requirement to update ABN details</b></p> <ul style="list-style-type: none"> <li>• Notify changes to your associates or authorised contacts to reflect incoming and outgoing appointments on the board or committee within 28 days of the change.</li> <li>• The easiest way to update your registration details is online if the outgoing contact is recorded on our records and appoints the new contacts.</li> <li>• If there are no currently authorised contacts on our records then you need to complete the <b>Change of registration details (NAT 2943)</b> paper form.</li> <li>• It's important to remove associates and authorised contacts from both your banking and ATO records when they leave the organisation. This will reduce the risk of unauthorised transactions being made on behalf of the organisation.</li> </ul> <p>Go to <a href="#">Notifying us of changes to your not-for-profit</a></p> <p><b>1.2 Director ID requirements</b></p> <ul style="list-style-type: none"> <li>• You need a <a href="#">director ID</a>  if you're a director of: <ul style="list-style-type: none"> <li>– a company that is registered with the Australian Securities &amp;</li> </ul> </li> </ul>

	<p>Investments Commission (ASIC)</p> <ul style="list-style-type: none"> <li>– a registered Australian body, with an Australian registered body number (ARBN), for example an incorporated association registered with ASIC, like sporting clubs that trade outside of their state or territory</li> <li>– an Aboriginal and Torres Strait Islander corporation registered with the Office of the Registrar of Indigenous Corporations (ORIC)</li> </ul> <p><b>1.3 Review governing documents</b></p> <ul style="list-style-type: none"> <li>• NFPs are required to have governing documents that set out its purpose, NFP character, and how it's governed, operates and makes decisions.</li> <li>• To demonstrate its NFP character, your NFP must have and follow clauses in its governing documents that prohibit the distribution of income or assets to members while operating and winding up.</li> <li>• To ensure your NFP's governing continue to reflect your NFP's main purpose and activities, you should review its governing documents: <ul style="list-style-type: none"> <li>– annually, and</li> <li>– whenever there is a major change to structure or activities.</li> </ul> </li> </ul> <p>Go to NFP governing documents</p>
<p><b>2. Self-assessed income tax exempt NFPs</b></p>	<p><b>2.1 Self-assessing NFPs with an active ABN</b></p> <ul style="list-style-type: none"> <li>• From 1 July 2023, non-charitable NFPs with an active ABN must lodge an annual NFP self-review return to notify their eligibility to self-assess as income tax exempt.</li> </ul> <p>Go to Do you need to lodge?</p> <p><b>2.2 NFP self-review return lodgment is up to date</b></p>

	<ul style="list-style-type: none"> <li>• If your NFP is self-assessing as income tax exempt, it's legally required to lodge an NFP self-review return <b>by 31 October</b> each year.</li> <li>• The fastest way to lodge your NFP self-review return is by using <a href="#">Online services for business</a> .</li> <li>• If you can't lodge online, you can use our <b>13 72 26</b> automated self-help phone service to lodge.</li> </ul> <p>Go to <a href="#">Reporting requirements to self-assess income tax exemption</a></p>
<p><b>3. NFP charities</b></p>	<p><b>3.1 Australian Charity and Not-for-profit Commission (ACNC) registration</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul> <p>To assess if your NFP has only charitable purposes and is eligible to be registered as a charity, use the charity registration self-assessment tool on the <a href="#">ACNC website</a> .</p>
<p><b>4. Deductible gift recipient (DGR) endorsement</b></p>	<p><b>4.1 Review deductible gift recipient (DGR) status</b></p> <ul style="list-style-type: none"> <li>• Organisations endorsed as a DGR are entitled to receive gifts or donations which are deductible from the donor's income tax. DGRs are either: <ul style="list-style-type: none"> <li>– endorsed by us and fall in a general DGR category</li> <li>– in exceptional cases, listed by name in the tax law.</li> </ul> </li> <li>• From 14 December 2021, all non-government DGRs are required to be a registered charity, except for</li> </ul>

ancillary funds or DGRs that are specifically listed in tax law.

- For more information on entitlement to endorsement and how to apply, see [Apply for DGR endorsement](#)

Once endorsed as a DGR, you must inform us in writing if your organisation stops being entitled to endorsement.

Go to [Review your DGR endorsement](#)


## 5. Taxable NFPs

### 5.1 Income tax return lodgments are up to date

- Work out if you need to lodge an income tax return or if you should notify us of a non-lodgment advice, check if your organisation is:
  - a taxable NFP company, including incorporated and unincorporated associations
  - a taxable trust or partnership
  - another taxable company, including incorporated and unincorporated associations.
- Taxable NFP companies with more than \$416 of taxable income are required to lodge their income tax return **by 15 May** after the reporting period has finished.
- Taxable NFP companies with \$416 or less of taxable income have the option of notifying a **NFP non-lodgment advice**.
- Taxable NFP trusts and partnerships and other taxable companies must lodge an income tax return each year as the \$416 threshold does not apply to them.
- The **Mutuality and taxable income for not-for-profits** guide will help you work out which income is assessable.

Go to [Taxable NFP organisations](#)

<p><b>6. NFPs with more than \$150,000 turnover</b></p>	<p><b>6.1 GST registration and business activity statement (BAS) lodgments are up to date</b></p> <ul style="list-style-type: none"><li>• NFPs with more than \$150,000 turnover are legally required to register for GST.</li><li>• NFPs with less than \$150,000 turnover can voluntarily register to claim GST credits.</li><li>• Once registered, NFPs are required to submit a monthly, quarterly or annual business activity statement.</li><li>• Failure to pay GST correctly can result in the directors of the organisation being held personally liable and issued with a director penalty notice.</li></ul> <p>Go to GST for not-for-profits</p>
<p><b>7. NFPs employing staff</b></p>	<p><b>7.1 PAYG withholding registration and lodgments are up to date</b></p> <ul style="list-style-type: none"><li>• NFPs employing staff who are not volunteers are legally required to be registered for PAYG withholding.</li><li>• It is a requirement to report PAYG withholding to us as part of your regular pay cycle to employees.</li><li>• Failure to pay PAYG withholding for employees correctly can result in the directors of the organisation being held personally liable and issued with a director penalty notice.</li></ul> <p>Go to PAYG withholding</p> <p><b>7.2 Super guarantee (SG) payments are up to date</b></p> <ul style="list-style-type: none"><li>• NFPs employing staff who are not volunteers are legally required to pay their eligible employees SG.</li></ul>

	<ul style="list-style-type: none"> <li>• Employers must pay the correct amount of SG to their employee’s nominated super fund by the due date.</li> <li>• Failure to pay SG correctly can result in the directors of the organisation being held personally liable and issued with a director penalty notice.</li> </ul> <p>Go to Super for employers</p> <p><b>7.3 Fringe benefits tax (FBT) registration and lodgments are up to date</b></p> <ul style="list-style-type: none"> <li>• NFPs that provide fringe benefits and have an FBT liability, must register for FBT and lodge an FBT return.</li> <li>• If your NFP provides fringe benefits to employees, it may be eligible for a FBT exemption or rebate.</li> <li>• NFPs that are registered for FBT but don't need to lodge must send us a Fringe benefits tax – notice of non-lodgment</li> </ul> <p>Go to FBT concessions for not-for-profit organisations</p>
<p><b>8. NFPs who need to make payments to the ATO</b></p>	<p><b>8.1 Payments for all applicable tax obligations are up to date</b></p> <p>The easiest way to check that your income tax, GST, PAYG withholding or FBT payments are up to date or apply for a flexible payment plan is by using <a href="#">Online services for business</a> .</p>

## Additional NFP governance resources

We have more resources available to support your NFP’s good governance:

- [Handover checklist for not-for-profit administrators](#) for a smooth handover to new board or committee members and to help you with your self-governance
- [Managing a not-for-profit organisation](#) for more information.

## Phone us for help

If you are having trouble understanding or meeting your tax, super and registry obligations, you can phone us. See phone numbers and options for our different services at [Contact us](#).

QC 103432

## 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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