



In detail

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Detailed information about registering a not-for-profit organisation.

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Detailed information about types of charities.

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Detailed information about types of charities.

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The ATO offers a range of services, tools and support to help not-for-profit (NFP) administrators manage their organisation's tax and super affairs.

QC 81896

DGR schedules

You may need to complete a schedule when applying for endorsement as a deductible gift recipient (DGR).

Last updated 22 August 2025

If you are [applying for one of the following categories of DGR](#), you need to complete the appropriate schedule and lodge it with your application:

- [Animal welfare charity – schedule for deductible gift recipient applicants](#)
- [Australian disaster relief fund – schedule for deductible gift recipient applicants](#)
- [Charitable services institution – schedule for deductible gift recipient applicants](#)
- [Community shed – schedule for deductible gift recipient applicants](#)
- [Cultural organisation – schedule for deductible gift recipient applicants](#)
- [Developed country disaster relief fund – schedule for deductible gift recipient applicants](#)
- [Developing country relief fund or organisation – schedule for deductible gift recipient applicants](#)
- [Environmental organisation – schedule for deductible gift recipient applicants](#)
- [Fire and emergency services – schedule for deductible gift recipients](#)

- [Harm prevention charity – schedule for deductible gift recipient applicants](#)
- [Necessitous circumstances fund – schedule for deductible gift recipient applicants](#)
- [Private ancillary fund – schedule for deductible gift recipient applicants](#)
- [Public ancillary fund – schedule for deductible gift recipient applicants](#)
- [Public library, museum and art gallery – schedule for deductible gift recipient applicants](#)
- [Scholarship fund – schedule for deductible gift recipient applicants](#)
- [School building fund – schedule for deductible gift recipient applicants](#)
- [War memorial repair fund – schedule for deductible gift recipient applicants](#)

QC 73221

Getting help for not-for-profits


The ATO offers a range of services, tools and support to help not-for-profit (NFP) administrators manage their organisation's tax and super affairs.

Last updated 30 April 2021

We offer a range of services, tools and support to help not-for-profit (NFP) administrators manage their organisation's tax and super affairs. Including a not-for-profit line – [our premium advice service](#) – to call if you have questions.

Hear about some of the services we offer to help NFPs:

Media: Not-for-profit services & support at the ATO

<http://tv.ato.gov.au/ato-tv/media? v=nixx79jdna1gzs>  (Duration: 02:04)

Subscribe to our newsletter

To keep up to date with tax and super news tailored for the NFP sector, subscribe to our newsletter. Each month you'll receive an email direct to your inbox with the latest:

- changes to tax law
- advice and tips
- news on fundraising, tax concessions, GST and employer obligations.

Next step:

- [Not-for-profit newsroom](#) – subscribe now to receive the newsletter.

Help for every stage of your NFP

Our website has information to support your organisation across its entire lifespan – including if you are:

- [getting started](#) as a new NFP
- [engaging new workers](#), including volunteers
- receiving [gifts and fundraising](#)
- [running your organisation](#)
- making [changes to your organisation](#)
- [ending your organisation](#).

Check your obligations

It's important that you regularly check how well your organisation is managing its tax and super obligations. We recommend you review your organisation annually, and whenever your organisation makes changes to its governing rules, structure or activities.

Use our checklists and worksheets to:

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

- check you are still eligible for deductible gift recipient (DGR) endorsement or the income tax exemption.

Next step:

- [Not-for-profit self-review](#)

Not-for-profit administrators

If you are starting a new role as administrator of a not-for-profit organisation, the [Getting started as a not-for-profit](#) page can help. It provides you with information and services we have to assist you, as well as an overview of NFP tax issues and links to other important sections of our website.

If you are handing over an NFP organisation's tax affairs to a new administrator – for example, a treasurer, office bearer or employee – we have a checklist you can use to help step you through the process.

Next step:

- [Handover checklist for not-for-profit administrators](#)

Advice on complex matters

If you are considering applying for advice in relation to a complex tax or super transaction, contact us for an [early engagement](#) discussion.

This gives you an opportunity to engage with us so we can understand your circumstances and identify possible issues or concerns.

You can apply for a [private ruling](#) when you want to be certain about how a tax law applies to your circumstances.

See also:

- [When to consider applying for a private ruling](#)
- [ATO advice and guidance](#)

Advice from a registered tax agent

You can use a registered tax agent to prepare and lodge your tax return for you. They are the only people allowed to charge a fee to

prepare and lodge your tax return. You will need to organise your required financial information to take to your appointment.

Tax agents must be registered with the [Tax Practitioners Board](#) (TPB). Refer to [Finding and using a tax practitioner](#) to find a registered tax agent, or check whether a person is registered.

Using a registered tax agent provides you with consumer protection as the TPB ensures tax agents:

- meet and maintain the required standard or qualifications and experience
- comply with the Code of Professional Conduct.

Note: When choosing an agent, you should discuss the service to be provided so you both know what to expect.

Podcast – Not-for-profits: Getting started

Listen to our podcast, Not-for-profits: Getting started, where we sit down with Anna Lyons from Justice Connect and discuss what you need to know about tax and super when you start a not-for-profit. We cover everything from the difference between a charity and an NFP organisation, to considerations you should factor in when choosing your legal structure. It includes plenty of handy tips and practical real-life examples.

Webinars and videos

We regularly run webinars on important topics for NFPs. You can register to attend and ask your questions during the session. Details of upcoming webinars are available on our webinars page.

You can also view previous webinar recordings and other videos on the [Not-for-profit channel](#) on atoTV.

ATO app – tax and super on the go

Downloading the [ATO app](#) gives you quick access to handy tools and calculators and answers to frequently asked questions. Other features include:

- The Australian business number (ABN) lookup tool which allows you to search for a business's ABN and view other public information about the business.
- [Key dates](#) –create a list of due dates to save as reminders in your smartphone or tablet.

If you are an employer, the app has tools to help you:

- check if an employee is eligible for compulsory super contributions, and calculate the contribution amount
- check how much tax is required to be withheld from a salary or wage payment.

Support during a disaster

If you are affected by a recent event or disaster such as a bushfire, COVID-19, cyclone, drought or flood we know your first priority is to focus on family and community. If you need assistance with your tax affairs, we can help you.

We also provide advice if your organisation wants to collect funds or make donations to victims, or if you are setting up an Australian disaster relief fund.






See also:

- [Dealing with disasters](#)
- [COVID-19](#)
- [Helping in a disaster](#)
- [Australian disaster relief funds](#)

Other support for not-for-profits

The following non-government organisations can help you with legal and other issues:


- [Not-for-profit Law](#) [↗](#) – a program of Justice Connect, provides legal help to charities and not-for-profits
- [Our Community Group](#) [↗](#) – provides the NFP sector with advice, connections, training and easy-to-use tech tools

- [Pro Bono Australia](#)  – has a range of resources designed to assist the NFP sector in improving best practice, education, benchmarking and information around how the sector can improve and remain competitive
- [Centre for Social Impact](#)  – a national research and education centre focused on creating positive social change
- [Connecting Up](#)  – helps the Australian NFP sector to achieve its full potential by providing a carefully curated suite of NFP focused donated and discounted technology products, services and training
- [Arts Law Centre of Australia](#)  – provides free or low cost specialised legal advice, education and resources to Australian artists and arts organisations
- [Office of the Registrar of Indigenous Corporations](#)  – provides a tailored service that responds to the needs of Aboriginal and Torres Strait Islander groups and corporations

Contact us

NFP administrators can phone our dedicated Not-for-profit Premium Advice Service on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday for information about:

- getting started
- tax concessions
- getting endorsed
- gifts and fundraising.

You can also ask questions by completing a [Not-for-profit advice request \(PDF 121KB\)](#) .

For questions about activity statements or to update your details, phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Authorised by the Australian Government, Canberra.

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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