



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

### When to use this worksheet

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

For instructions on using this worksheet, refer to [Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes](#) or search for QC26484 on [ato.gov.au](http://ato.gov.au)

### How to complete this worksheet

You can complete and save this worksheet electronically, or print it and complete a paper copy.

To complete the worksheet:

- download a copy of the worksheet to your computer and check that you can save information in the worksheet, or print it and complete a paper copy
- place **X** in ALL applicable boxes
- after answering a question, go to the next question unless directed otherwise
- use the 'Notes' boxes to record information about that question, including any follow-up action you need to take.

❗ If you cannot save a completed copy of this worksheet, print a copy before closing the worksheet.

## Section A: Organisation details

### 1 Full name of the organisation

### 2 Australian business number (ABN)

  

### 3 Name of the fund, authority or institution for which your organisation is endorsed

### 4 Period of review

Day Month Year to Day Month Year

 /  /  to  /  / 

### 5 Reason for review

Annual review

Change in circumstances

Other  Specify

### 6 Date of endorsement on ATO notice

Day Month Year

 /  / 

### 7 DGR category stated on ATO notice

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## Section B: Australian business number

### 8 Is your organisation's Australian business number current?

An ABN is a single business identifier used for dealings with government departments and agencies.

Your organisation must have a current ABN to be entitled to be endorsed as a DGR.

If your organisation's ABN has been cancelled, you will have received written notification.

You can check your organisation's ABN by:

- searching the Australian Business Register (ABR) website at [abn.business.gov.au](http://abn.business.gov.au)
- phoning us on **1300 130 248**.

➤ For more information about ABNs, refer to [Australian business number](#).

No  Your organisation is no longer entitled to be endorsed as a DGR. We will have notified you that your endorsement has been revoked. Revocation of endorsement may mean your organisation can no longer receive tax deductible gifts and contributions.

Yes

Notes

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## Section C: DGR category

### 9 Does your organisation's fund, authority or institution fall within the DGR category stated on the ATO notice?

Your organisation must fall within a DGR category to be entitled to be endorsed as a DGR.

You can check that your organisation still falls within a DGR category by:

- noting the number advised at Item in Subdivision 30-B of the *Income Tax Assessment 1997* on the notice of DGR endorsement
- reviewing the description of the item number in the category's description in the [DGR table](#).

If the table sends you to a fact sheet for more information check that your organisation falls within the description in the fact sheet.

⚠ If the fund, authority or institution no longer falls within the DGR category on the ATO notice, it might fall within another category. Check the other DGR categories in the DGR table. If it falls in another DGR category, write to us.

No  Your organisation is no longer entitled to DGR endorsement for this fund, authority or institution. You must tell us [in writing](#) that it is no longer entitled to DGR endorsement and give the date that the fund, authority or institution ceased to fall within a DGR category.

Yes

Notes

## Section D: Other conditions

### Gift fund

#### 10 Is your organisation maintaining a gift fund for the fund, authority or institution?

Your organisation must maintain a gift fund to receive gifts or deductible contributions made to your fund, authority or institution for its principal purpose.

For any period that a gift fund is not maintained, your organisation is not entitled to DGR endorsement for its fund, authority or institution.

A gift fund is a fund with these features:

- It is a fund.
- It is maintained for the principal purpose of the fund, authority or institution.
- All gifts, or deductible contributions, of money or property for that purpose are made to it.
- Any money received because of such gifts or deductible contributions is credited to it.
- It does not receive any other money or property.
- It is used only for the principal purpose.
- Your organisation is required – by a law, its constituent documents or rules governing its activities – to transfer any surplus assets of the fund to another gift deductible fund, authority or institution when the fund is wound up or the DGR endorsement is revoked, whichever occurs first.

➤ For more information about gift funds, refer to [Gift fund requirement](#).

No  There is no entitlement to DGR endorsement for the period a gift fund was not maintained.  
You must tell us [in writing](#) so the endorsement can be revoked for that period.

Yes

Notes

### In Australia

#### 11 Is your fund, authority or institution in Australia?

All funds, authorities or institutions must be in Australia.

Your fund, authority or institution will be in Australia if it is established and operated in Australia. Some funds must also have purposes and beneficiaries in Australia.

➤ For more information about the in Australia requirement, refer to [In Australia condition](#).

No  There is no entitlement to be endorsed for the period the fund, authority or institution was not in Australia.  
You must tell us [in writing](#) so we can review your endorsement.

Yes

Notes

## Receipts

### 12 Has your organisation correctly issued receipts for gifts and contributions it has received?

If an endorsed DGR issues receipts for tax deductible gifts or contributions to its fund, authority or institution, the receipts must specify the name of the fund, authority or institution and the ABN of the DGR, and:

- if the receipt is for a gift – the fact that it is a receipt for a gift, or
- if the receipt is for a deductible contribution
  - the fact that it is a receipt for a deductible contribution
  - the fundraising event and that the contribution was made for a right to attend it, or for the purchase of goods or services as a successful bidder at a fundraising auction
  - the amount of the contribution (if money), and
  - the GST-inclusive value of the right to attend the fundraising event or of the goods and services purchased.

➤ For more information about receipts, see [In Australia condition](#).

**No**  You must ensure that gift and deductible contribution receipts contain the required information. Take immediate steps so this problem does not arise again. If you do not, the endorsement may be revoked.

**Yes**  All requirements to continue endorsement have been met. You don't need to contact us. Continue to carry out periodic self-reviews.

Notes

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## Section E: Approval

Name of the person carrying out the review

Signature

Date

Day                      Month                      Year

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Approval by Board/Committee/Trustee

Date

Day                      Month                      Year

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❗ Do not send this worksheet to us – keep it with your records.