

Not-for-profit administrator's handover checklist



Australian Government
Australian Taxation Office

This checklist will help your organisation handover its tax affairs to a new administrator. We recommend your outgoing administrator completes the checklist and gives it to your incoming administrator, along with any other relevant documentation for their role.

Section A: **Update associates and authorised contacts** – tick the box once complete

1 Update authorised contact details

It is your responsibility to maintain your Not-for-profit's (NFP's) Australian business number (ABN) details, including associates. You must update details within 28 days of becoming aware of changes. When you notify us of changes, your new contacts can talk to us about your organisation's tax affairs.

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

See [Notifying us of changes to your not-for-profit](#).

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 and Investments Corporation (ASIC) ☐

Australian Business Register (ABR) ☐

Australian Charities and Not-for-profits Commission (ACNC) ☐

Relevant banks and financial institutions ☐

Office of the Registrar of Indigenous Corporations (ORIC) ☐

State or Territory Authorities for Incorporated Associations ☐

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) ☐

banking records (for example, bank statements, deposit books, cheque books, bank reconciliation) ☐

financial reports (for example, financial statements, annual budgets, reconciliations, audit reports, accounts payable and accounts receivable) ☐

grant documentation (for example, when funding will be received, when acquittals need to be made, application deadlines) ☐

cash book records of daily receipts and payments ☐

registration, certificates and accompanying documents to regulators (for example, ATO, Australian Charities and Not-for-profits Commission, and state regulators) ☐

tax invoices and income tax records, such as debtors and creditors lists, stocktake records and motor vehicle expenses ☐

contracts and agreements (for example, cleaning, maintenance and insurance contracts, finance or lease agreements) ☐

records relating to employees (for example, TFN declarations, pay as you go (PAYG) withholding, superannuation and fringe benefits provided) ☐

copies of reviews of entitlement to tax concessions ☐

records of payments withheld from suppliers who do not quote an Australian business number (ABN) ☐

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

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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.

☐

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 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 and 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 ☐

annual GST return ☐

NFP self-review return ☐

income tax return ☐

FBT return ☐

franking credit refund application ☐

ancillary fund returns ☐

super guarantee charge statements ☐

Single Touch Payroll ☐

payroll tax ☐

fuel tax credits application ☐

other – provide details ☐

See also [Statements and returns](#).