



# Not-for-profit (NFP) self-review return guide

How to prepare the self-review return to assess income tax exemption for not-for-profits.

## NFPs that need to lodge

Your NFP with an active ABN may be able to self-assess as exempt from paying income tax. There are 8 specific categories of NFP that can self-assess as income tax exempt.

If you are self-assessing as income tax exempt, you must lodge an NFP self-review return each year by **31 October**.

If your NFP has ceased operating part-way through an income year, you still need to lodge an NFP self-review return for that income year. You must also notify us that you've ceased operating and cancel your ABN, learn how in English at [abr.gov.au/cancelABN](http://abr.gov.au/cancelABN).

## Categories of NFP that can self-assess

There are **8** categories of NFP that can self-assess as income tax exempt:

- Community service organisations
- Cultural organisations
- Educational organisations
- Health organisations
- Employment organisations
- Resource development organisations
- Scientific organisations
- Sporting organisations.

Most organisations eligible to self-assess as income tax exempt fall into 3 categories – community service, cultural and sporting.

More information about all 8 categories is available in English at [ato.gov.au/NFPselfreviewguide](http://ato.gov.au/NFPselfreviewguide).

### Community service

This is a society, association or club established for community service purposes which promotes,

provides or carries out activities, facilities or projects for the benefit or welfare of the community.

Community service organisations aren't income tax exempt if they:

- advance the common interests of their members or provide private member benefits
- engage in political or lobbying activities.

### Cultural

This is a society, association or club whose main purpose is to encourage art, literature or music, or is established for musical purposes. This can include training, performing, displaying, providing information, studying, judging and critiquing.

Cultural organisations aren't income tax exempt if:

- they are professional associations that advance the common interests of members
- their main purpose is providing social and recreational facilities and activities.

### Sporting

This is a society, association or club whose main purpose is encouraging a game, sport or animal racing. The organisation won't be income tax exempt if its main purpose is providing non-sporting facilities and activities that are social or recreational in nature.

## NFPs that don't need to lodge an NFP self-review return

You **don't need** to lodge a return if your organisation is:

- a charity registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by the ATO as income tax exempt. Charitable NFPs are required to lodge an annual income tax return or non-lodgment advice by 15 May, until they have successfully registered as a charity with the ACNC

- a taxable NFP. Taxable NFPs are required to lodge an annual income tax return or non-lodgment advice by 15 May.

More information about charitable and taxable NFPs is available in English on [What type of NFP is your organisation?](#)

### Who is authorised to lodge

Only someone in the NFP who is authorised to act for the organisation can lodge the return.

The authorised person is called an associate. An associate is usually a director, partner or office bearer for your NFP and the main person responsible for your NFP's tax, super and registry obligations. The associate must be listed on the Australian Business Register (ABR).

### Updating associate details

If you know your organisation's existing associate and they're listed in our records, they can notify us of changes online in English at [abr.gov.au/online services](#).

They can also use Relationship Access Manager (RAM) to give others permission to act. Learn more at [info.authorisationmanager.gov.au/authoriseduser](#).

If a new associate has been appointed and you don't know the previous one, you must lodge a *Change of registration details* form:

1. Download the form [Change of registration details \(NAT 2943\)](#)
2. Complete sections A, D, F and H
3. Post it to the ATO with supporting evidence.

**Note:** The form and evidence must be submitted in English.

Learn more at [ato.gov.au/NFPnotifyofchanges](#).

### Completing the return

The self-review return takes around 10 minutes to complete if you are prepared. You will need to:

- provide your organisation's details, including the gross revenue range (small, medium or large)

- answer questions to work out if your organisation is eligible to be income tax exempt
- provide a summary and declaration.

Use the NFP self-review return guide to help you prepare your answers – see [ato.gov.au/NFPselfreviewguide](#).

**Note:** The online web content is currently only available in English. You may need help from an interpreter or a registered tax agent.

### Lodging the return

There are 3 ways you can lodge:

- Self-help phone service
- Online services for business
- Tax professional.

#### Self-help phone service

You can lodge your NFP self-review return using our automated self-help phone service on **13 72 26**. This service is only available in English.

When you call, you will need to have ready:

- your organisation's ABN
- a reference number from an ATO letter.

For more information, see [ato.gov.au/NFPlodgmentsteps](#).

#### Online services for business

You can also lodge via Online services for business. If you do this, your future digital returns will be pre-populated.

To learn how to set up access to Online services for business, go to [ato.gov.au/NFPlodgmentsteps](#).

You can also download our one page guide – [NFP self-review return – update, connect and lodge \(PDF, 183KB\)](#).

#### Tax professional

Tax professionals can also lodge on your NFP's behalf.

### If you lodge late

If you miss the **31 October** deadline, lodge as soon as possible.

Failure to lodge penalties may apply. Learn more at [ato.gov.au/FTLpenalties](https://ato.gov.au/FTLpenalties).

The ATO supports NFPs that try to do the right thing. However, we may take firmer action if an NFP continues to ignore its lodgment obligations. Learn more in English at [ato.gov.au/NFPSRRlatelodgment](https://ato.gov.au/NFPSRRlatelodgment).

### If you self-assess with a taxable outcome

Your NFP is taxable if it is both:

- not a registered charity
- doesn't qualify to self-assess as tax exempt.

If you think your NFP organisation is eligible to be a charity you need to:

- register with the ACNC
- apply to the ATO to be income tax exempt.

Learn more in English at [acnc.gov.au](https://acnc.gov.au).

Taxable NFPs must lodge either:

- an income tax return
- a non-lodgment advice (if eligible).

Learn more in English at [ato.gov.au/taxableNFPs](https://ato.gov.au/taxableNFPs).

If you have a standard income year this lodgment is due by **15 May** of the following year. Organisations that applied for a substituted accounting period (SAP) may have a different date.

### Need help?

This document is a summary of the NFP self-review return information which is available in English at [ato.gov.au/NFPtaxexempt](https://ato.gov.au/NFPtaxexempt).

### ATO NFP advice service

If you have questions or need help, call **1300 130 248** between 8 am and 6 pm, Monday to Friday. This phone service is provided in English.

### Help in another language

If you would like to speak to us in a language other than English, phone the Translating and Interpreting Service (TIS National). If you're:

- in Australia, phone **13 14 50** between 8:00 am to 6:00 pm Monday to Friday
- outside Australia, phone **+61 3 9268 8332** between 8:00 am to 6:00 pm Monday to Friday.

This free service provides an interpreter in one of these [available languages](#). The service will connect you and an interpreter to us so we can help with your query.

We provide a range of [information in other languages](#).

### NFP newsletter

For the latest NFP news and updates in English, visit [ato.gov.au/NFPnews](https://ato.gov.au/NFPnews). From there, you can also subscribe to our Not-for-profit newsletter.