



# Worksheet 1: review of a DGR endorsed as a whole

## 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 1: review of a DGR endorsed as a whole](#) or search for QC26483 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 Period of review

Day                      Month                      Year                      Day                      Month                      Year

 /  /  to  /  / 

### 4 Reason for review

Annual review

Change in circumstances

Other  Specify

### 5 Date of endorsement on ATO notice

Day                      Month                      Year

 /  / 

### 6 DGR category stated on ATO notice

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## Section B: Australian business number

### 7 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 We will have notified you that your endorsement has been revoked.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

### 8 Does your organisation 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 your organisation no longer falls within the DGR category on the ATO notice, it might fall within another category. Check the other DGR categories in the table. If your organisation falls in another DGR category, write to us.

No  Your organisation is no longer entitled to endorsement. You must tell us [in writing](#) that you are no longer entitled to DGR endorsement and give the date your organisation ceased to fall within a DGR category.

Yes

Notes

## Section D: Other conditions

### Winding up and revocation

#### 9 Does your organisation have appropriate winding up and revocation clauses?

To be endorsed, your organisation is required – by a law, its constituent documents or rules governing its activities – to transfer the following surplus assets to another gift deductible fund, authority or institution when the fund is wound up or the DGR endorsement is revoked, whichever occurs first:

- gifts and deductible contributions made to the organisation for its principal purpose, and
- money received by the entity because of such gifts and contributions.

No  Your organisation will need to amend its governing documents to include an appropriate winding up and revocation clause. Contact the ATO on **1300 130 248** for help on how to do this.

Yes

Notes

### In Australia

#### 10 Is your organisation in Australia?

All endorsed DGRs must be in Australia.

Your organisation will be in Australia if it is established and operated in Australia (unless an exception applies). Some funds must also have purposes and beneficiaries in Australia.

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

No  Your organisation is not entitled to be endorsed for the period it was not in Australia. You must tell us [in writing](#) so we can review your endorsement.

Yes

Notes

### Receipts

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

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

- if the receipt is for a gift, the fact that it is a receipt for a gift
- if the receipt is for a deductible contribution
  - the fact that it is a receipt for a deductible contribution
  - that the contribution was made for a right to attend a fundraising event, 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, see [Issuing receipts](#).

No  Your organisation 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  Your organisation has met all requirements to continue as an endorsed DGR. You do not 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  
 /  /

Approval by Board/Committee/Trustee

Date

Day                      Month                      Year  
 /  /

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