



Endorsement review worksheet for income tax exempt charities

This worksheet helps you work out whether your organisation is still entitled to endorsement as an income tax exempt charity.

Charities that are endorsed to access income tax exemption are known as tax concession charities (TCCs).

WHO SHOULD USE THIS WORKSHEET?

All endorsed charities should use this worksheet.

Charities that have been endorsed to access income tax exemption must tell us if they stop being entitled to endorsement. Things that can affect your organisation's entitlement are changes to its purpose and operations, physical presence in Australia and loss of deductible gift recipient (DGR) endorsement.

We recommend you review your entitlement to endorsement:

- on an annual basis
- when there is a major change in your organisation's structure or operations.

WHAT YOU NEED

- the ATO notice that states you are endorsed for charity tax concessions – if you cannot find the notice, view your endorsement details on the ABN Lookup website at abn.business.gov.au
- your organisation's governing or constituent documents, and information about its activities and finances
- access to information on our website.

HOW TO COMPLETE THE 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.

WHEN YOU HAVE COMPLETED THE WORKSHEET

- submit it to your Board/Committee/Trustee for their approval
- keep the completed worksheet with your organisation's other records – it shows why and how you arrived at the decision on your organisation's income tax status and will help future office bearers
- **do not** send the completed worksheet to us.

! If you work out that your organisation is no longer entitled to endorsement, you must tell us in writing.

Section A: Organisation details

1 Full name of the organisation

Chatswood High School P&C Association Inc
ABN 38 820 819 452

2 Australian business number (ABN)

3 Tax file number (TFN)

4 Period of review

Day	Month	Year		Day	Month	Year
0	1	0	1	2	0	1
6				3	1	1
				2	0	1
				6		

 to

Day	Month	Year
3	1	1
2	0	1
6		

5 Reason for review

Annual review ☒

Change in circumstances ☐

Other ☐ Provide details

6 Date of endorsement on ATO notice

Day	Month	Year
0	1	0
7		2
		0
		0
		0

Section B: Australian business number

7 Is your organisation's Australian business number (ABN) still 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 for income tax exemption.

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
- phoning us on **1300 130 248**.

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

No ☐ Your organisation is no longer entitled to endorsement as an income tax exempt charity. We will have notified you that your endorsement has been revoked. Revocation of your endorsement may mean your organisation is taxable and needs to lodge income tax returns.

Yes ☒

Notes

Section C: Registered charity

8 Is your organisation a registered charity?

Your organisation must be a registered charity to be entitled to be endorsed for income tax exemption.

A registered charity is an organisation that is registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

Organisations can cease to be a registered charity. You must check if your organisation is still a registered charity.

➤ For more information about charity registration and to check if your organisation is a registered charity, refer to the ACNC website at acnc.gov.au

No ☐ Your organisation is no longer entitled to endorsement as an income tax exempt charity. You must tell us [in writing](#) that your organisation is no longer entitled to endorsement and give the date it ceased to be a registered charity.

Yes ☒

Notes

Section D: Three tests

9 Does your registered charity meet at least one of the three tests:

- **in Australia test**
- **deductible gift recipient (DGR) test**
- **prescribed by law test?**

Your charity must meet **at least one** of these tests:

In Australia test

Your charity has a physical presence in Australia, and to the extent of its Australian presence, it pursues its objectives and incurs its expenses principally in Australia.

DGR test

Your charity is endorsed as a DGR.

Prescribed by law test

Your charity is prescribed by name in the income tax regulations and one of the following applies:

- it is located outside Australia and is income tax exempt in its country of residence
- it has a physical presence in Australia but incurs its expenditure and pursues its objectives principally outside Australia.

➤ For more information about the three tests, refer to [Endorsement to access charity tax concessions](#).

No ☐ Your charity is no longer entitled to endorsement as an income tax exempt charity. You must tell us [in writing](#) that your charity is no longer entitled to endorsement and give the date it ceased to be entitled.

Yes ☒

Notes

In Australia test satisfied

Section E: Two conditions

10 Does your registered charity meet both of the following conditions:

- **governing rules condition**
- **income and assets condition?**

Your charity must meet **both** of these conditions:

Governing rules condition

Your charity must comply with all the substantive requirements in its governing rules.

Income and assets condition

Your charity must apply its income and assets solely for the purpose for which it is established.

➤ For more information about the two conditions, refer to [Endorsement to access charity tax concessions](#).

No ☐ Your charity is no longer entitled to endorsement as an income tax exempt charity. You must tell us [in writing](#) that your charity is no longer entitled to endorsement and give the date it ceased to be entitled.

Yes ☒ Your charity continues to be entitled to endorsement as an income tax exempt charity.
Complete Section F: Approval at the end of the worksheet.

Notes

Section F: **Approval**

Name of the person who completed the worksheet

Carol Stables

Position held

Treasurer

Approval by Board/Committee/Trustee

Margaret

Date

Day: 17 / Month: 02 / Year: 2017