

# HANDOVER CHECKLIST: NOT-FOR-PROFIT SECRETARIES/ADMINISTRATORS

Please complete this checklist to assist the incoming office bearer/s

## Section A: Registrations

### 1. What tax registrations does your organisation have with ATO?

- Australian business number (ABN) \_\_\_\_\_
- Tax file number (TFN) if known \_\_\_\_\_
- Goods and services tax (GST)       Fringe benefits tax (FBT)       AUSkey
- Pay as you go (PAYG) withholding       Fuel tax credits

### 2 Have you updated authorised contact details, including the new administrator details, with the ATO and other agencies or organisations?

- |  |                             |                              |                              |
|--|-----------------------------|------------------------------|------------------------------|
| Australian Taxation Office                                 | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Australian Securities and Investments Corporation (ASIC)   | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Australian Charities and Not for profits Commission (ACNC) | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| User name _____ Password _____                             |                             |                              |                              |
| Office of the Registrar of Indigenous Corporations (ORIC)  | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Australian Business Register (ABR)                         | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Relevant banks and financial institutions                  | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Commerce Department Associations Branch (WA)               | No <input type="checkbox"/> | Yes <input type="checkbox"/> | N/A <input type="checkbox"/> |

Other - provide details

## Section B: Legal structure

### 4. What is your organisation's legal structure?

- unincorporated association       co-operative       act of parliament

- incorporated association       indigenous corporation       trust  
 company       other -provide details

Financial year ends on \_\_\_\_\_

**Responsible Persons**

Current responsible persons listed with the ACNC:

Name	Position

The term 'Responsible Person' refers to a person (or in some limited cases an organisation) responsible for directing a charity, and who is a member of a charity's governing body.

**Section C: Tax concessions entitlement**

**5. Is your organisation exempt from income tax?**      No       Yes

**6. What other tax concessions does your organisation access**

- FBT exemption       GST concessions for charities and gift deductible entities  
 FBT rebate       GST concessions for not for profit organisation  
 Deductible gift recipient       refunds of franking credits

**7. If your organisation is endorsed as a deductible gift recipient (DGR) to offer tax deductibility for gifts made to it, record details below.**

DGR endorsement type (place X in one box)

- Endorsed as a whole – which means all gifts to your organisation are tax deductible  
 Endorsed for the operation of a fund, authority or institution – which means only gifts to part of the organisation are deductible. Provide name of fund, authority or institution

DGR Category (eg school building fund)

8. Do you review your entitlement to tax concessions annually and when there is a change in your structure or operations?

No  Yes

*Changes to your structure or operations can affect your entitlement to concessions ATO have worksheets to help review entitlements (see references on last page).*

## Section D: Your workers

9. What type of workers does your organisation have?

employee(s)                       contractors                       volunteer(s)

10. What tax obligations does your organisation have in respect of its workers?

PAYG withholding                       FBT                       super                       payroll tax

other – provide details

## Section E: Reporting and paying tax

11. What tax statements and returns does your organisation lodge?

activity statements                       income tax returns                       annual GST returns  
 annual FBT returns                       PAYG withholding                       franking credit refunds  
 ancillary fund returns                       fuel tax credits                       payroll tax  
 super guarantee charge statements                       single touch payroll  
 other – provide details

**12. If your organisation pays tax, how do you pay it?**

- |                                      |  |  |
|--------------------------------------|--|--|
| <input type="checkbox"/> BPAY        | <input type="checkbox"/> direct credit | <input type="checkbox"/> mailing a cheque or money order   |
| <input type="checkbox"/> credit card | <input type="checkbox"/> direct debit  | <input type="checkbox"/> making payments at Australia Post |

**Section F: Record keeping**

**13. Have you handed over the relevant documents and files?**

Select the records your organisation keeps and ensure you hand them over to the incoming administrator or clearly identify their location.

- |  |  |
|--|--|
| <input type="checkbox"/> governing documents (eg constitution, rules, trust deed)  | <input type="checkbox"/> registration, certificates and accompanying documents to regulators (eg ATO, ACNC and state regulators) |
| <input type="checkbox"/> financial reports (eg financial statements, annual budgets, reconciliations, audit reports, accounts payable and accounts receivable) | <input type="checkbox"/> ATO specific and other passwords  |
| <input type="checkbox"/> banking records (eg bank statements, deposit books, cheque books, bank reconciliations)   | <input type="checkbox"/> meeting minutes   |
| <input type="checkbox"/> grant documentation (eg when funding will be received, when acquittals need to be made, application deadlines)                        | <input type="checkbox"/> asset register  |
| <input type="checkbox"/> cash book   | <input type="checkbox"/> Financial procedures manual   |
| <input type="checkbox"/> receipt books   | <input type="checkbox"/> operating policies (eg Board charter and staff policies)  |
| <input type="checkbox"/> tax invoices  | <input type="checkbox"/> copies of reviews of entitlement to tax concessions   |
| <input type="checkbox"/> petty cash system   | <input type="checkbox"/> website/facebook details  |
| <input type="checkbox"/> computer access including passwords   | <input type="checkbox"/> other – provide details   |
| <input type="checkbox"/> minute book, complete with current minutes  |  |
| <input type="checkbox"/> stock take records  |  |
| <input type="checkbox"/> records relating to employees (eg TFN declarations, payment summaries, fringe benefits provided)                                      |  |
| <input type="checkbox"/> contracts and agreements (eg cleaning, maintenance and insurance contracts, finance or lease agreements)                              |  |
| <input type="checkbox"/> correspondence relating to tax and finance (emails, letters)  |  |

**14. Have you handed over a list of external agencies, auditors and contacts that your organisation uses on a regular basis?**

No  Yes

**15. Have you changed the authorised signatories with your bank?** No  Yes

**16. Have you changed the postal and email addresses and website details?** No  Yes

*ATO recommend you review your organisation's entitlement to tax concessions on an annual basis and whenever there is a change in your structure or operations. If you haven't done this, we have worksheets to help you.*

Type of organisation	Worksheet to help you review	Action if no longer entitled
Charity endorsed for income tax exemption	Endorsement review worksheet for income tax exempt charities (QC 25598)	You must notify ATO in writing that you are no longer entitled to charity endorsement
Other type of income tax exempt entity	Income tax status review worksheet for self-assessing not-for-profit organisations (QC 26029)	You may have to lodge income tax returns and pay tax
DGR endorsed as a whole	Worksheet 1: review of a DGR endorsed as a whole (QC 26483)	You must notify ATO in writing that you are no longer entitled to DGR endorsement
DGR endorsed for the operation of a fund, authority or institution	Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes (QC 26484)	You must notify ATO in writing that you are no longer entitled to DGR endorsement