Australian Government
Australian Taxation Office

Income tax status review worksheet for self-assessing non-profit organisations

This worksheet helps non-profit organisations self-assess their income tax status as either income tax exempt or taxable.

WHO SHOULD USE THIS WORKSHEET?

Non-profit clubs, societies and associations should use this worksheet. For example, community service organisations, professional and business associations, and cultural and social societies.

> This worksheet is not for any of the following:
> - charities
> - friendly societies.

WHEN TO USE THIS WORKSHEET

Use this worksheet if you want to review your organisation's income tax status.

We recommend non-profit organisations review their status:

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

WHAT YOU NEED

- Your organisation's constituent or governing documents – for example, the constitution, rules, memorandum and articles of association.
- Information about your organisation's activities, finances, plans, advertisements and history.
- Access to information on our website at **ato.gov.au** – the quick codes (QC) provided in the worksheet will help you find the information you need using the search function.

HOW 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 or Committee for their approval.
- Keep the completed worksheet with your organisation's other records – it shows why and how you worked out your organisation's income tax status and helps future office bearers.

> **Do not** send the completed worksheet to us.

Section A: **Organisation details**

1 Full name of the organisation

Pro Sound Foundation

2 Australian business number (ABN) (if applicable)

3 Period of review Day / Month / Year to Day / Month / Year

4 Reason for the income tax status review

Annual review [ ]

Change in the organisation's circumstances [ ]

Other [X] Provide details

Initial setup of non-profit organisation

Section B: **Charity**

5 Is your organisation a registered charity?

If you are unsure if your organisation is a charity, refer to Is your organisation a charity? (QC 16641).

No [X]

Yes [ ] Do not continue to complete this worksheet. Your organisation cannot self-assess its income tax status. You must be registered with the Australian Not-for-profits Commission (ACNC) and endorsed by the Australian Taxation Office (ATO) to be income tax exempt.

For more information about ACNC registration and ATO endorsement, refer to Endorsement to access charity tax concessions (QC 16239).

Notes

Section C: **Exempt entity**

6 Does your organisation fall within one of the types of exempt entities listed in the 'Types of income tax exempt entities'?

There are approximately 30 types of exempt entities. Entities that can self-assess their income tax status come from these broad groups:

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

For more information, refer to the 'Types of income tax exempt entities' in our Income tax guide for non-profit organisations (QC 27150).

No [ ] Your organisation is not income tax exempt. You may have to lodge income tax returns and pay income tax.

For more information refer to our guide Mutuality and taxable income (QC 23099).

Yes [X]

Notes

Community service organisation

Sensitive (when completed)

7 Does your organisation meet all the requirements for that type of exempt entity?

Read the detailed explanation of the requirements for that exempt entity type to make sure that your organisation meets them.

For more information, refer to the 'Requirements for self-assessing income tax exempt entities' in our Income tax guide for non-profit organisations (QC 27150).

For many of the exempt entity types, your organisation must:

- be non-profit
- pass one of three tests
- comply with all the substantive requirements in its governing rules
- apply its income and assets solely for the purpose for which it is established.

For more information, refer to the following sections in our Income tax guide for non-profit organisations (QC 27150):

- Non-profit requirement
- Explanation of the three tests
- Governing rules condition
- Income and assets condition.

No ☐ Your organisation is not income tax exempt. You may have to lodge income tax returns and pay income tax.

For more information refer to our guide Mutuality and taxable income (QC 23099).

Yes ☒ You have self-assessed your organisation as income tax exempt. You do not need to lodge income tax returns, unless we specifically ask you to. Complete Section D: Approval at the end of the worksheet.

Notes

Section D: **Approval**

Name of the person who completed the worksheet

Shannon Robert de Bie

Position held

Principal Participant / Chairman.

Approval by Board/Committee/Trustee

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Date

Day 05 / Month 01 / Year 2021