



When to use this schedule

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category fire and emergency services fund (item number 12A.1.3).

For instructions on using this schedule, refer to [Fire and emergency services – form for deductible gift recipients](#) or search for QC24022 on ato.gov.au

Completing this schedule

- Download the schedule to your computer and check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- You **must** answer all questions unless we tell you otherwise.

The example answers are provided to help you answer the questions and are not prescriptive.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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2 Your organisation's legal name

<input type="text"/>

3 Are you applying for:

- (a) endorsement of your organisation as a whole as a deductible gift recipient
- (b) endorsement of your organisation as a deductible gift recipient for the operation of a fund that your organisation owns

Example of (a)

Denisville Fire Brigade sets up a trust called the Denisville Fire and Emergency Services Trust. The Trust is a fund with its own ABN. Because the Trust is a separate entity it must be endorsed in its own right and will apply to be a deductible gift recipient in relation to the whole of its operations.

- !** In the remainder of this schedule, when we say 'your organisation' and 'your fund', they mean the same thing. They both apply equally to your organisation.

Example of (b)

Denisville Fire Brigade (the Brigade) owns and operates a fire and emergency services fund. The Brigade's governing documents authorise the establishment of the fund and a separate set of rules set out the requirements of the fund. There is no separate entity entitled to endorsement. The Brigade will apply to be a deductible gift recipient only in relation to the operation of its fund.

- !** In the remainder of this schedule, when we say 'your fund', we mean the fire and emergency services fund. When we say 'your organisation' we mean your organisation as a whole.

4 Have you established a 'fund' with fund rules?

- !** A fund mainly holds property to make distributions to other entities or people. It does not directly deliver services, such as fire fighting work. Your fund must have its own set of rules under which it operates.
- No **Do not complete this schedule.** Only a fund that makes distributions to other entities or people can qualify as a fire and emergency services fund (item 12A.1.3).
- Yes

5 Is your organisation a non-profit entity or an Australian government agency?

- No **Do not complete this schedule.** Your fund does not qualify as a fire and emergency services fund (item 12A.1.3).
- Yes

Section B: Objects and activities

To be a fire and emergency services fund, the fund must be established and maintained as follows:

- by a non-profit entity or an Australian government agency whose principal activity is providing volunteer-based emergency services regulated by a state or territory law
- solely for the purpose of supporting the entity's volunteer-based emergency service activities.

6 Describe your principal activity

Example answer

The Denisville Fire Brigade is based in Denisville covering the Denis valley area. The Brigade responds to a range of fire-related emergencies and is involved in fire prevention work.

7 Are your activities regulated by state or territory law?

No Do not complete this schedule. Your fund does not qualify as a fire and emergency services fund (item 12A.1.3).

Yes Title of legislation:

8 Set out your fund's objects as they appear in its constituent or governing document

Example answer

Clause 3 of the Denisville Fire Brigade's constitution states: 'The object of the Fund is to solicit and receive gifts from the public solely for the purpose of supporting the volunteer-based fire and emergency service activities of Denisville Fire Brigade.'

- ❗ Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers – such as the power to operate a bank account, hire employees, sell land and so on – even if they are described as objects in your organisation's constituent or governing document.

Section C: Public fund

For your fund to be a fire and emergency services fund, it must be a public fund.

- For information on public funds and responsible persons, refer to [Public funds](#).

9 Is it the intention of your fund to invite the public to contribute to the fund?

Example clause

Clause 7 – Members of the public will be invited to make gifts of money or property to the fund for the volunteer-based fire and emergency services of the organisation.

No Do not complete this schedule. Your fund does not qualify as a fire and emergency services fund (item 12A.1.3).

Yes Clause number:

10 Does the public currently contribute to your fund?

Not applicable Select this if your fund is new and has not commenced fundraising.

No **Do not complete this schedule.** Your fund does not qualify as a fire and emergency services fund (item 12A.1.3).

Yes

11 How is the control and administration of your fund best described? place **X** in ONE box only

(a) controlled by a governmental or quasi governmental authority

The name of the authority is:

Go to **Section D.**

(b) administered or controlled by persons or authorities who, because of their occupation or tenure of some public office, or their position in the community, are considered to be responsible persons

Clause number:

(c) other

Do not complete this schedule. Your fund does not qualify as a fire and emergency services fund (item 12A.1.3).

Example of (b)

A committee of management of no fewer than three persons will administer the fire and emergency services fund.

The committee will be appointed by the organisation. A majority of the members of the committee must be persons having a degree of responsibility to the general community by reason of their occupation or standing in the community.

12 Who controls or administers your fund?

The name of the body (for example, 'Board of Directors' or 'Management Committee').

Number of people involved:

Name of each person who has the required degree of responsibility to the community, and their office or position which indicates this:

Example	<i>John Smith</i> <i>Dean Road</i> <i>Leanne Harry</i>	<i>Barrister at law</i> <i>Member of Parliament</i> <i>Mayor of Denisville</i>
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Name	Office or position

Any additional evidence you can provide to help confirm your fund is controlled or administered by people or authorities with the required degree of responsibility to the community.

Section D: Gift fund

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a public fund that you own or operate.

If the public fund is a separate entity and is seeking endorsement in its own right as a DGR, it does not need to maintain a gift fund.

➤ For more information about gift funds, refer to [Gift fund requirements](#).

13 Does your organisation need to maintain a gift fund?

No Go to Section E.

Yes

14 Does your organisation's constituent or governing document contain clauses for its gift fund?

No Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Your gift fund clause number:

Section E: Winding up and revocation of DGR status

For DGR endorsement, your organisation must be required: by law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund on winding up or revocation of DGR endorsement, whichever is earlier.

➤ For more information, refer to [Winding up and revocation](#).

Example clause

In the event of the earlier of the fire and emergency services fund being wound up, or its DGR endorsement being revoked, any surplus gifts and deductible contributions remaining after the payment of liabilities of the fund shall be transferred to another organisation or fund with similar purposes to which income tax deductible gifts can be made.

15 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding-up or revocation of endorsement:

- surplus assets of the gift fund to another gift deductible fund
- surplus gifts, deductible contributions and any money received because of such gifts and contributions to another DGR?

No Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Insert your winding up and revocation of DGR status clause number. For state or territory statutory bodies that do not need to include winding up clauses, insert the title of the statute.

Section F: Declaration

Before you submit this form, check that you have provided true and correct information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

Declaration

I am authorised to make this declaration on behalf of the organisation.

The information contained within this schedule is true and correct.

Date ^{Day} / ^{Month} / ^{Year}

How to lodge this form

If you are:

- completing this schedule as part of the ACNC charity registration application process, attach the completed schedule to the ACNC charity registration application form where indicated
- not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740