



Australian Government

Department of Climate Change, Energy,
the Environment and Water

Election to spread gift deduction

When to use this form

Complete this form if the following apply:

- you have made a gift of:
 - money: \$2 or more, or
 - property valued at more than \$5,000
- the gift is made to an environment or heritage body
- you are electing to spread the tax deduction over five income years.

When complete, keep for your records for five years after lodging the last tax return in which a deduction was claimed for the donation:

- a copy of this completed form;
- the original donation receipt from the recipient body; and
- the original valuation certificate from the Australian Taxation Office (ATO) if the donation was property; and
- the department's acknowledgment.

Note, you do not need to fill out this form if you wish to claim the full deduction in the year in which you made the donation.

How to complete this form

You can complete this form electronically by typing directly into each field. To obtain a printed copy for your records, print it before you close it.

Lodging your form

- Complete and sign the declaration
- Send your completed form to the mail or email address below:

Register of Environmental Organisations

Department of Climate Change, Energy the Environment and Water

GPO Box 858

CANBERRA ACT 2601

Or, email: reo@awe.gov.au.

Do not send the form to e ATO or attach the completed form to your tax return.

More information

For more information about apportionment of environment and heritage gifts email reo@awe.gov.au.

For more information about the type of gifts that are tax deductible, and the records donors should keep:

- refer to the ATO's guide GiftPack
- visit the ATO's website at: www.ato.gov.au/nonprofit

Donor's details

Full name of donor:

Business hours phone number:

Postal address:

Suburb:

State:

Postcode:

Email address:

Recipient's details

Name of recipient fund, authority or institution:

Australian Business Number (ABN) of recipient fund, authority or institution:

Donation details

Reference number from certificate of valuation (only if the gift is property)*

Ownership percentage:

Date of donation:

* You must seek a valuation of the market value of the gift from the Commissioner of Taxation.

To obtain a valuation from the ATO you must lodge a Request for valuation form with them. The request must be accompanied by the completed Certificate of donation, which describes the gift and confirms its donation to, and receipt by, the eligible recipient.

A non-refundable application fee as determined by the Commissioner and detailed in the application form must be lodged with your Request for valuation form. The application fee will be credited against the total fee for the valuation. After the ATO has received your form and application fee, the ATO will advise you in writing of the estimated charge for the valuation.

The fee for carrying out a valuation is the actual cost of the valuation, including all costs of the Commissioner in obtaining the valuation.

Apportionment

Detail how you will divide up the percentage value of the gift, over up to five income years.

Apportionment	Financial year	Percentage of the gift's value
Total (must equal 100%)		

New or varied election to spread gift deduction

- This is my first election for this gift or donation
- This is a variation to a previous election

Declaration

I declare that the information I have given on this election to spread gift deduction is true and correct. I understand that the tax law imposes heavy penalties for giving false or misleading information.

Signature:

Date:

Privacy

The information requested in the apportionment election forms is required under the Income Tax Assessment Act 1997.

Where authorised by law to do so, we may give this information to other government agencies. Some information may be used to update your details on the Australian Business Register and may be passed to a wide range of government agencies, including Commonwealth, state and local government agencies.