



CONSERVATION COVENANT DEDUCTIONS

APPORTIONMENT ELECTION FORM

When to use this form

Complete this form if the following apply:

- you have entered into an eligible conservation covenant:
- The change in the market value of the land must be more than \$5,000 due to the covenant
- 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 valuation certificate from the Australian Taxation Office (ATO); and
- the Departmental acknowledgment.

NOTE: You do not need to fill out this form if you wish to claim the full deduction in the year in which the decrease in market value of the property was determined by the ATO.

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

- Print the completed form
- Complete and sign the declaration
- Send your completed form to:

In hard copy:

The Administrator
Register of Environmental
Organisations
Department of Agriculture, Water and
the Environment
GPO Box 858
CANBERRA ACT 2601

Electronically:

Email: reo@awe.gov.au

- Do not send it to the ATO, or attach the completed form to your tax return.

More information

For more information about this form call 02 6274 1467 or email reo@awe.gov.au.

More information about conservation covenant concessions is available at the ATO's website:
<https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Fundraising/Claiming-conservation-covenant-concessions/>

Landowner details

Full Name of landowner	
Business hours phone number (8.30am to 5.30pm weekdays)	
Postal Address	
Suburb	
State	
Postcode	
Email Address	

Covenant details

Address of the property	
Name of covenanting program	
Total decrease in the market value of the property subsequent to entering into the conservation covenant*	

* You must seek a valuation of the change in the market value of the land 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 a copy of the covenant and a copy of the certificate of title to the land.

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.

You can obtain the *Request for valuation* form from the ATO by phoning **1300 130 248**.

Apportionment election / variation

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

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

New or varied election

Select one of the following:	<input type="checkbox"/> This is my first election for this conservation covenant <input type="checkbox"/> This is a variation to a previous election
------------------------------	--

Declaration

I declare that the information I have given on this conservation covenant apportionment election form is true and correct. I understand that the tax law imposes heavy penalties for giving false or misleading information.

Signature:	
Date:	

Time taken to complete this form

Estimate how long (in minutes) it took you to complete this form.	
---	--

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. This includes the ATO who may use records kept by the Department for audit purposes.