



## 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 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 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

- 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](mailto: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 apportionment of environment and heritage gifts call 02 6274 1467 or email [reo@awe.gov.au](mailto: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](http://www.ato.gov.au/nonprofit)
- phone 1300 130 248.

### Donor's details

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

### Recipient's details

Name of recipient fund, authority or institution	
Australian Business Number of recipient fund, authority or institution	

### Donation details

Reference number from certificate of valuation (only if the gift is property)*	
Ownership percentage	<i>[Write 100% if you are the owner of the money or property, or the percentage of the money or property you owned if the gift is given in conjunction with other individuals]</i>
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.

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

### Apportionment

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
<b>Total (must equal 100)</b>	

### New or varied election to spread gift deduction

Select one of the following:	<input type="checkbox"/> This is my first election for this gift or donation
	<input type="checkbox"/> 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:	

### Time taken to complete this form

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