

DONATIONS TO ENVIRONMENT AND HERITAGE BODIES

INFORMATION ON APPORTIONMENT ELECTION FORM

This form is for use by taxpayers who wish to apportion (spread) deduction for gifts to environment and heritage bodies over a period of up to five years. This may allow them to make full use of the total amount of their deductions.

Under Subdivisions 30-DC and 30-DD of the *Income Tax Assessment Act 1997*, the gift must satisfy the following requirements for the donor to be able to make such an apportionment:

- the gift has been made to an environment or heritage body eligible to receive tax deductible donations;
- the gift was made on or after 1 July 1999; and
- the gift is of property valued at more than \$5000 and the donor has obtained a valuation to this effect from the Taxation Commissioner through the Australian Valuation Office (contact details under 'Guide to filling out the election form' for question 9 below).

A donor wishing to make an election for the apportionment of a gift deduction (ie, to say over which years the donor will spread the deduction):

- must use this form to make the election or a variation to a previous election;
- can vary the election at any time, but only in respect of income years where an income tax return has not yet been lodged;
- must start the apportionment in the income year in which the gift is made (ie, year 1), specify the percentage, if any, to be deducted in each income year up to an additional four years after the income year in which the gift is made (ie, year 1 to year 5), and not exceed 100% of the total value of the deduction;
- must submit a copy of this form to the Secretary, Department of the Environment and Heritage at the address below prior to the lodgement of the donor's income tax return for the income year in which the gift was made; and
- must keep the original of the completed form, the receipt from the recipient body and the valuation certificate from the Australian Valuation Office in his or her tax records.

The effect of this election/variation is that the donor must claim the deduction in the manner specified and so foregoes the opportunity to claim the full amount of the deduction in the income year in which the donation was made.

More information is available at <http://www.environment.gov.au/psg/ppu/apportionment.html>.

Guide to filling out the election form

Note: You do not need to fill out this form if you wish to claim the full deduction in the year of donation.

1. The name of the donor of the property.
2. The address of the donor. The Department will acknowledge lodgement of the form in writing.
3. A daytime telephone number at which the Department can contact you (the donor) if more information or clarification is required.
4. The body that received the donation must be eligible to receive tax deductible donations as set out in Division 30 of the *Income Tax Assessment Act 1997* (ITAA 97). Most environment bodies eligible to receive tax deductible donations are listed on the 'Register Of Environmental Organisations' available at <http://www.environment.gov.au/psg/ppu/reo.html>. All other eligible environment bodies and all heritage bodies are listed in the ITAA 97, but not on the Register.
5. The recipient body's 'Australian Business Number' (ABN) can be found on its receipt. If you do not have the ABN, please contact the recipient body to obtain it. If the recipient body does not have an ABN, write '**no ABN**'.
6. Under the ITAA 97, recipient bodies listed on the Register of Environmental Organisations have a 'gift fund' and all tax deductible donations must be made to those gift funds. You will find the name of the gift fund of the body you donated to on its donation receipt. All heritage bodies and the environment bodies not listed on the Register do not have gift funds. If the body you donated to does not have a gift fund, write '**no gift fund**'. Any queries on gift funds can be directed to the Department on 02 6274 1467.
7. The date you (the donor) transferred ownership of the property to the environment or heritage body.
8. Provide a brief description of the property you donated.
9. As a first step to make an apportionment, before submitting this form, you will need to have obtained a valuation of the donated property from the Taxation Commissioner through the Australian Valuation Office (AVO). Provide the total value of the donated property, as valued by the AVO. The AVO can be contacted by writing to: Philanthropy Program, Australian Valuation Office, PO Box 911, Dickson, ACT 2602; by telephone: 02 6216 8151; or by facsimile: 02 6216 8106.
10. If a donation has been made together with other donors, each donor must complete a separate form and must also advise his/her share in the donation. Give your share as a percentage or a dollar amount.
11. The percentage of the total value of the donated property (ie, the value of deduction) you wish to claim in each year. The percentages must add up to 100%.
12. You may vary an election at any time, but only for years for which you have not yet lodged an income tax return. Indicate whether this is your first election for this donation, or whether this is a variation to an election you made before for this donation.
13. The signature of the donor of the property.
14. The date the form was signed.

When you have completed the form on the following page

- keep the original in your tax records, and
- return a copy of the form to:

The Secretary
Department of the Environment and Heritage
GPO Box 787

or fax to (02) 6274 1858

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APPORTIONMENT ELECTION FORM

1. Name of donor:

2. Address:

3. Daytime contact
telephone number:

4. Name of recipient body:

5. ABN of recipient body:

6. Name of recipient body's
gift fund:

7. Date of donation:

8. Type of property donated:
(eg, land, shares, motor
vehicle, machinery)

9. Total value of donation:
(as valued by the AVO)

10. Your share of donation:
(if applicable)

11. Apportionment election / variation:
(Note: Make sure that your apportionment totals 100%.)

year 1	year 2	year 3	year 4	year 5
.....%%%%%

12. Is this: your first election, or a variation to a previous election?

(Please indicate with a )

13. Signature of donor:

14. Date of signature:

Keep the following in your tax records:

- the original of this completed form;
- the original donation receipt from the recipient body; and
- the original valuation certificate from the Australian Valuation Office.