



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 we have valued at more than \$5,000
- you are electing to spread the tax deduction over up to five income years, or varying a previous election.

! Before completing the form, make sure you understand about the election or variation you are making – refer to [Election to spread gift deduction](http://ato.gov.au/non-profit) at ato.gov.au/non-profit.

When complete, keep a printed copy of this form for your records for five years after lodging the last tax return in which a deduction was claimed for the donation.

Do not send it to us or attach the completed form to your tax return.

HOW TO COMPLETE THIS FORM

- Download a copy of the form to your computer and check that you can save information in the form, or print it and complete a paper copy.
- Type directly into the form.

! If you cannot save a completed copy of this form, print a copy before closing the form.

> MORE INFORMATION

For information about tax-deductible gifts:

- refer to [Gifts and fundraising](http://ato.gov.au/non-profit) at ato.gov.au/non-profit
- phone **1300 130 248**

Name of donor

Name of recipient fund, authority or institution

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

Ownership percentage

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 %

Date of donation

Day Month Year

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Apportionment

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

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

New or varied election to spread gift deduction

Select one of the following:

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

Declaration

The information contained in this form is true and correct.

Signature

Date

Day Month Year

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