



Apportionment Election Form

Cultural Gifts Program

Please complete this form if you wish to spread or vary a deduction for a gift over a period of up to five years. You do not need to fill out this form if you wish to claim the full deduction in the year of donation. If a donation has been made in conjunction with other donors, each donor must complete a separate form and must also advise his/her percentage share in the donation.

Subsection 30-249C of the *Income Tax Assessment Act 1997* enables a deduction for a gift made under the Cultural Gifts Program to be spread over a period of up to five years. The apportionment **MUST** commence in the income year in which the gift is made and cannot exceed 100% of the original deduction. It can be varied at any time, but only in respect of income years where an income tax return has **NOT YET** been lodged.

This form **MUST**:

- be used if an election OR a variation to an election is to be made
- specify the percentage, if any, to be deducted in each income year
- be submitted to the address below prior to the lodgement of a donor's income tax return for each of the years over which the deduction is to be apportioned.

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

Please tick the appropriate box:

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

Donor name: _____

Recipient institution: _____

Donation ID: _____

Donation date: _____

Ownership share (if given in conjunction with other individual): _____ %

Year one:	%
Year two:	%
Year three:	%
Year four:	%
Year five:	%
Total:	100%

Apportionment election/variation—Note: ensure that your apportionment totals 100%:

Signature: _____

Date: _____

Daytime contact phone: _____

Please return completed form to:

Cultural Gifts Program, Ministry for the Arts
 Department of Communications and the Arts
 GPO Box 2154
 CANBERRA ACT 2601
 Phone: 02 6271 7106.

