

**Parker Accounting & Financial Services
(Incorporating The Tax Counter Pty Ltd)**

ITEM D9 DONATIONS

ELECTION TO SPREAD DEDUCTIONS FOR A GIFT

..... TFN
given name surname

Name of DGR.....

ABN:.....

Reference number from certificate of valuation
(if a gift of property)

Percentage for this client% (if joint gift) Date of gift/...../.....

Apportionment table Total amount gifted \$.....(amount must exceed \$5000)

Year 1 30/06/20.....% \$.....

Year 2 30/06/20.....% \$.....

Year 3 30/06/20.....% \$.....

Year 4 30/06/20.....% \$.....

Year 5 30/06/20.....% \$.....

Totals% \$.....

This is my first election for this gift*

This is a variation to a previous election* Delete one of these lines.

...../...../20.....
Signature of taxpayer

This election is to be kept by the client and in the office copy of the tax return, for 5 years from the date of lodgement of the **last** return claiming the apportionment.

NOTE An election to apportion can be varied from year to year, but not retrospectively. Total claimed over the period must be tracked!

This sheet has not been approved by the ATO, use at your own risk.