



Apportionment election

This example election is for gifts of property made under the general deduction provisions where the property is valued at over \$5,000. It does not have to be completed where the taxpayer claims the full deduction in the year of the donation.

Gift of property under the general gift provisions*

Name of Donor:

Recipient Fund, Authority or Institution:

Reference Number from Certificate of Valuation:

% ownership share (if given in conjunction with other individuals):

Donation Date: / /

Apportionment Election/Variation

Year 1	Year 2	Year 3	Year 4	Year 5
.....%%%%%

(Note: ensure that your apportionment totals 100%)

This is my first election for this gift,

Or

This is a variation to a previous election.

(Note: tick the appropriate box)

Signature:

Date: / /

**Excluding cultural, environmental or heritage gifts*