



LAWYERS FOR FORESTS INC
(LAWYERS FOR FORESTS GIFT FUND)
PO BOX 550
COLLINS STREET WEST VIC 8007

Client enquiries
Telephone: 1300 130 248

9 December 2005

Dear Organisation Manager

**Notification of endorsement as a deductible gift recipient
For your information**

Enclosed is your organisation's *Notice of endorsement as a deductible gift recipient* (DGR) for a fund, authority or institution that it operates.

Please note the following points.

- Your organisation's endorsement as a DGR, for a fund, authority or institution that it operates, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au
- This endorsement will enable your organisation's fund, authority or institution to receive gifts which are tax deductible to donors.
- The endorsement applies only for the operation of the fund, authority or institution named in the notification. It does not apply to the whole of your activities. This means that income tax deductions are available only where gifts are made to the fund, authority or institution named and not for gifts made to your organisation as a whole (unless your organisation is separately endorsed).
- Your organisation's endorsement is based on the information it has supplied. Your organisation is required by law to notify the Tax Office in writing if it ceases to be entitled to endorsement as a DGR for the operation of this fund, authority or institution.
- The tax laws do not require any particular intervals between self-reviews, but we recommend a yearly review. Your organisation should also carry out a review if there are major changes to its structure or operations.

For more information

We have a range of publications and services for non-profit organisations. Copies of *GiftPack for deductible gift recipients & donors* (NAT 3132) and other publications are available on the non-profit area of our website at www.ato.gov.au/nonprofit or by phoning us on 1300 130 248 between 8.00am and 6.00pm, Monday to Friday.

To keep up to date on key tax issues affecting the non-profit sector subscribe to receive our free electronic news service by using the email update link on our homepage at www.ato.gov.au

If your organisation has also applied for other endorsements you will receive separate notification.

Yours faithfully

A handwritten signature in black ink that reads 'Michael Carmody'.

Michael Carmody
Commissioner of Taxation and
Registrar of the Australian Business Register



9 December 2005

Endorsement as a deductible gift recipient

Endorsement as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is provided for the operation of a fund, authority or institution as detailed below.

Name	LAWYERS FOR FORESTS INC
Australian business number	76 737 340 283
Name of fund, authority or institution to which endorsement relates	LAWYERS FOR FORESTS GIFT FUND
Endorsement date of effect	3 November 2005
Provision for gift deductibility	item 1 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i>
Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i>	6.1.1 public fund on the register of environmental organisations

Your organisation's endorsement as a deductible gift recipient for a fund, authority or institution that it operates, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Michael Carmody
Commissioner of Taxation and
Registrar of the Australian Business Register