

Enter your HMRC Charities reference which starts with X or C (we will not be able to pay you without this reference)

Notes

Please make sure you read the notes and then complete all sections of the form.

This schedule is the starting point for any claim you make. Use this form to give us details about Gift Aid donations made by individuals up to 5 April 2008.

Use this information to work out the correct tax repayment due on the R68 Claim form. We will also use it to calculate any interest we need to pay you on your claim.

If you need more space to list your donations, photocopy page 2 of this form before you start. If you prefer, you may use your own spreadsheet provided it contains the same information we ask for here. Alternatively, download a copy from our website at www.hmrc.gov.uk/charities

Important information

You need to complete this schedule to tell us about donations made to you in a specific accounting period. That date will vary depending on whether you are treated as a Trust or a Company for the purposes of this claim. Make sure you know which applies to you because it will affect your claim.

The following guidance will help you decide, but if you are not sure, check with a charity official:

- **Most of you will be treated as companies.** This is because you were created by a Constitution, Memorandum and Articles of Association, Rules or even an Act of Parliament. For example, clubs, associations, scout groups, brownies and most places of worship.
- All Community Amateur Sports Clubs (CASCs), are companies.
- You will only be a Trust if your charity was set up by either a Trust Deed or a Will.

Do not assume that because your organisation has trustees, that you are a trust.

How to work out your accounting period

Companies

Your accounting period is the date to which you prepare your annual financial accounts. The most common are 31 December and 31 March.

Trusts

You must treat your accounting period as 5 April, even if you prepare your accounts to a different date.

If your claim covers more than one accounting period, you must complete a separate schedule for each one.

Changes to the basic rate of Income Tax

On 6 April 2008 the basic rate of tax changed from 22% to 20%. Only use this schedule for donations made up to 5 April 2008. For donations made from 6 April 2008 you must list these on a separate schedule.

Getting your claim right

Please enter the following details, which will help us work out any interest that is due to you.

1. Which accounting period do these donations relate to? (see notes)

2. What is the date of the earliest donation listed on this schedule?

3. What is the date of the latest donation listed on this schedule? (this cannot be later than 5 April 2008)

Checklist:

- Before you send this schedule to us take a copy for your own records
- Do not send the Gift Aid declarations with the claim. Keep them for your own records.
- If you need help or further information go to: www.hmrc.gov.uk or phone our Helpline on 0845 302 02 03.

Where to send this form

You must send this schedule, or your own spreadsheet, to us along with your form R68 Claim.

If you use additional pages, please make sure you enter your reference number and carry forward the totals.

Donations made up to 5 April 2008		Reference		
Name of donor		Date of payment (or latest in series)	Total donation(s)	
		Amount brought forward (if any)	£	.
1		/ /	£	.
2		/ /	£	.
3		/ /	£	.
4		/ /	£	.
5		/ /	£	.
6		/ /	£	.
7		/ /	£	.
8		/ /	£	.
9		/ /	£	.
10		/ /	£	.
11		/ /	£	.
12		/ /	£	.
13		/ /	£	.
14		/ /	£	.
15		/ /	£	.
16		/ /	£	.
17		/ /	£	.
18		/ /	£	.
19		/ /	£	.
20		/ /	£	.
21		/ /	£	.
22		/ /	£	.
23		/ /	£	.
24		/ /	£	.
25		/ /	£	.
26		/ /	£	.
27		/ /	£	.
28		/ /	£	.
29		/ /	£	.
30		/ /	£	.
31		/ /	£	.
Total amount of Gift Aid donations			A £	.

(or to be carried forward if more than one schedule used)

Copy the total amount to box A on page 2 of your form R68 claim