

DONATION RECEIPTS

All receipts must show:

- your and/or your spouse/partner's name
- the amount and date of the donation

- a clear statement that it's a donation
- the signature of an authorised person
- an official stamp with the name of the donee organisation
- the word "copy" or "replacement" if it's a replacement receipt.

YOUR TAX CREDIT REFUND

Inland Revenue uses truncation rather than rounding to the nearest cent, for all tax credit refund amounts. This means if you calculate you're entitled to a tax credit of \$99.9999, your refund will be truncated to 2 decimal places, eg, \$99.99 rather than being rounded to the nearest cent.

Please note that if you have any amounts owing from previous years (that aren't under an instalment arrangement) or if you have any child support arrears, your refund will be used to pay these first.

CAN I CLAIM A TAX CREDIT?

You can claim a tax credit if you're an individual (not a company, trust or partnership) and you:

- earned taxable income (eg, salary, wages, benefit, self-employed income, interest) in the income year you're claiming for, and
- were a NZ resident for tax purposes at any time during the tax year.

WHAT CAN I CLAIM?

Donations

A donation is a gift of money made voluntarily to a school/kindergarten or a donee organisation, where there is no identifiable direct benefit to the donor, or the donor's family.

If you have receipts, you can claim a tax credit for donations of \$5 or more.

Go to www.ird.govt.nz for a list of approved donee organisations.

School/kindergarten donations

You can claim a donation tax credit for school fees or state run kindergartens as long as they go to the general fund. In order to claim a tax credit, a receipt must have the word "donation" written on it.

Church donations

A church donation is an unconditional donation to a donee church organisation or group. Place all church donations in Box 4. If you made a donation through a church to an unrelated charitable organisation, place this amount in Box 5.

Childcare

If your child(ren) was either under 18 or unable to work because of a disability and you paid a person or organisation (eg, a crèche, Barnardos, kindergarten) for childcare and have receipts, you can claim a tax credit if:

- you were a single parent, or
- you and your spouse/partner were employed or self-employed, (this doesn't apply to couples who are separated), or
- you or your partner were disabled or physically unable to care for your child(ren).

Housekeeper

You can claim a housekeeper tax credit if you have receipts to show you paid for a housekeeper, because you or your spouse/partner were disabled or physically unable to look after the home. This doesn't include amounts covered by subsidies and reimbursements.

HOW MUCH CAN I CLAIM?

- The total donations, childcare and/or housekeeper payments you claim can't be more than your taxable income for the year.
- If you need to file an IR 3 income tax return, we may need your return to check your taxable income before we can process your claim.
- To avoid delays you can either file your claim with or after your IR 3 or we may send you a letter advising we need your return.

Claiming donations

If you're claiming for donations, you can claim the lesser of:

- 33.3333% of the total donations you've made, or
- 33.3333% of your taxable income.

Before 1 April 2008 there was a limit on total donations that could be claimed. Go to www.ird.govt.nz for more information.

Claiming childcare and/or housekeeper payments

The maximum amount you can claim for childcare and/or housekeeper payments is \$310 per family. If both you and your spouse/partner are claiming a portion of the childcare and/or housekeeper payments then the tax credit must be split. For example, if you're claiming the maximum of \$310, you can each claim only \$155.

If you're claiming for childcare and/or housekeeper payments, you can claim the lesser of:

- 33% of the total payments you've made, or
- \$310 (\$940 x 33%), or
- 33% of your taxable income.

SHARING RECEIPTS WITH YOUR SPOUSE/PARTNER

If your spouse/partner has taxable income they may be eligible to claim the balance of your receipts.

Example

Your taxable income is \$1,000, but you have receipts of \$1,500. You're only eligible to claim \$1,000. If your partner/spouse has income of \$500 or more, then they can claim the other \$500.

PRIVACY

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer.

For full details of our privacy policy go to www.ird.govt.nz (keyword: privacy).

ARE YOUR PERSONAL DETAILS CORRECT?

We need your correct information so next year we can send you your tax credit claim form without delay. If any of your contact details shown on the front are missing or incorrect, please enter your correct details here:

DAYTIME TELEPHONE NUMBER

11 ()

POSTAL ADDRESS

If your new address is a PO Box number, please show your box lobby if you have one. If you're unsure of your box lobby please contact New Zealand Post.

12

STREET ADDRESS

13

14 OFFICE USE ONLY OPERATOR CODE CORRESP. INDICATOR