



Tax credit claim form

For donation claims only

myIR

You can submit your donation receipts through myIR during the year ird.govt.nz/donations

Your name

Your address

IRD number **1 ▶**

(8 digit numbers start in the second box. 7 2 3 4 5 6 7 8)

Tax year **2 ▶** YEAR ENDING 31 March

Your daytime telephone

Are you eligible to make a claim?

You can claim a tax credit if, in the tax year you are claiming for, received:

- taxable income eg salary, wages and
- valid receipts for donations made to approved donee organisations.

You can not claim a tax credit for:

- childcare and/or housekeeper payments
- tuition, exam, tertiary education, private school fees, attendance dues or extracurricular activities
- donations you've made through payroll giving at your workplace
- payments made where there is direct benefit to the donor or the donor's family.

For more information including "WHAT CAN YOU CLAIM?" and "HOW MUCH CAN YOU CLAIM?" see page 2.

Total donations made to school/kindergartens	3 ▶	\$	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Total donations made to donee religious organisations	4 ▶	\$	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Total donations made to other donee organisations	5 ▶	\$	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Add Boxes 3, 4 and 5 and enter the amount in Box 6.		6 ▶	\$	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiply the amount in Box 6 by 33.33% and enter it in Box 7.	7 ▶	\$	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
Print your spouse/partner's details if you are splitting any receipts								
Name	<input type="text"/>	IRD number	8 ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bank account details			Account holder's name					
If a bank account number isn't shown below or is incorrect, enter the bank account number you would like your tax credit to go to in Box 9.			<input type="text"/>					
9 ▶			Bank	Branch	Account number	Suffix	<input type="text"/>	<input type="text"/>
Do you want to transfer your tax credit?			Transfer to IRD number					
If you want to transfer your tax credit to your, or someone else's income tax account, enter the details here. Please do not transfer your tax credit to a donee organisation. If you wish to donate your tax credit, you will need to do this through the donee organisation directly.			10 ▶ <input type="text"/>					
Name of person receiving the tax credit			Transfer to year ending					
<input type="text"/>			31 March <input type="text"/>					
			Amount to transfer					
			11 ▶ \$ <input type="text"/>					

Please sign and date the declaration


I declare the information I have provided on this form is true and correct.

Signature

/ /
Date

IMPORTANT

We'll send you confirmation of the amount of your tax credit within twelve weeks, unless we need to wait for your IR3 income tax return to be filed.

 Staple all receipts for donations made in the tax year here if they have not been submitted online.

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 is 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.

Send the claim form back to us. Remember to attach your receipts.

Inland Revenue
PO Box 39090
Wellington Mail Centre
Lower Hutt 5045

WHO CAN CLAIM?

You can claim donation tax credits if you are claiming as an individual and not on behalf of a trust, partnership or company and you:

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

WHAT YOU CAN CLAIM?

Donations

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

A donation is a gift of money, including payments made by bank transfers, credit card or cheques, 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. It does not include a gift that is testamentary or made by way of a full or partial debt forgiveness.

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

School/kindergarten donations - Box 3

You can claim a donation tax credit for school fees or to state-run kindergartens as long as they go to the general fund.

Religious organisation donations - Box 4

A religious organisation donation is an unconditional donation made to a donee religious organisation or group.

Other donations - Box 5

You can claim all other donations that have been made to an approved charitable organisation.

CLAIMING DONATIONS

- The total donations you claim can not be more than your taxable income for the year.
- If you need to file an IR3 income tax return, we will need your return to check your taxable income before we can process your claim.
- If you have losses brought forward greater than your taxable income, you have no taxable income, so the credit cannot be claimed.
- We cannot process your claim before the end of the income year which it relates to. The exceptions are if you are completing the claim on behalf of a deceased person, or going overseas permanently or for a significant period of time.

HOW MUCH YOU CAN CLAIM?

The total you can claim in one tax year is the lesser of:

- 33.33% of your total donations, or
- 33.33% of your taxable income.

Go to ird.govt.nz/donations for more information.

SPLITTING RECEIPTS WITH YOUR SPOUSE/PARTNER

If your total donations were more than your taxable income you can split your tax credit with your spouse or partner. You would claim up to your income amount and your spouse/partner would claim the rest.

Example

Your taxable income is \$1,000 but you have receipts of \$1,500. You are only eligible to claim \$1,000, if your spouse/partner 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 ird.govt.nz/privacy

Important information

- You can submit a receipt for a donation at any time within 4 tax years of the date of the donation. Any credit you are due will apply to the tax year the donation was made, not the year you submitted the receipt.
- Rather than rounding all tax credit refund amounts to be the nearest cent, Inland Revenue stops at two decimal places.

ARE YOUR PERSONAL DETAILS CORRECT?

If any of your contact details shown on the front are missing or incorrect, please enter your correct details here:

DAYTIME TELEPHONE NUMBER

12 ▶ ()

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.

13 ▶

STREET ADDRESS

14 ▶

15 ▶ OFFICE USE ONLY Correspondence indicator