

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.

CAN I CLAIM A TAX CREDIT?

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

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

WHAT CAN I CLAIM?

Donations

A donation is a gift of money made voluntarily to 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. Check whether you can claim a tax credit at www.ird.govt.nz

Childcare

If you paid a person or organisation (eg, a crèche, Barnardos, kindergarten) for childcare, you can claim this tax credit if:

- you were a single parent, and your child was either under 18 or unable to work because of a disability
- you were married, or living in a civil union/de facto relationship, and both you and your spouse/partner were in employment/self-employed (this doesn't apply to couples who are separated)
- you or your spouse/partner were disabled or physically unable to care for the child.

The maximum claim for one family is \$310, which covers payments of \$940 or more.

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. Doesn't include amounts covered by subsidies and reimbursements.

HOW MUCH CAN I CLAIM?

Donations

For donations made in the tax year ending 31 March 2009 and future years, you can claim the lesser of:

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

Donations to approved organisations

Only donations to approved organisations can be claimed as tax credits. See www.ird.govt.nz/donee-organisations

Donations, childcare and/or housekeeper

The total of your qualifying donations and payments you're claiming can't exceed your taxable income.

Before 1 April 2008 there is a limit on total donations that can be claimed. For donations made in previous tax years you can claim the lesser of the above, or go to www.ird.govt.nz/donee-organisations for more information.

Childcare and housekeeper

For all tax years you can claim the lesser of:

- 33% of the total payments you've made, or
- \$310 (\$940 x33%), 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 donated \$1,500. You're eligible to claim \$1,000 and, if your partner/spouse has income over \$500, they can claim the \$500.

If both spouses/partners are claiming a portion of the childcare and/or housekeeper payments they can't both claim the full amount. It must be split between both. For example, if they're claiming the maximum of \$310 to be split between both parties, each person can only claim \$155.

PRIVACY

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

We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. 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

9

POSTAL ADDRESS

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

10

STREET ADDRESS

11

12 OFFICE USE ONLY OPERATOR CODE CORRESP. INDICATOR