



Tax credit claim form 2014

For donation claims only

1 April 2013 – 31 March 2014

POSTAL ADDRESS

Inland Revenue
PO Box 39090
WELLINGTON MAIL CENTRE
Lower Hutt 5045

Your name

IRD number

1

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Your address

Tax year

2 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:

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

You can't claim a tax credit for:

- childcare and/or housekeeper payments from 1 April 2012
- tuition, exam, tertiary education, private school fees or extracurricular activities, eg, music lessons
- 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 I CLAIM?" and "HOW MUCH CAN I CLAIM?" see page 2.

Donation tax credits

Total donations made to school/kindergartens

3

Total donations made to donee religious organisations

4

Total remaining donations made to donee organisations

5

Receipt amount

Total receipt amount

Add Boxes 3, 4 and 5 and enter the amount in Box 6.

6

Multiply amount in Box 6 by 33.3333% and enter the amount in Box 7. Print new total here

7

Print your spouse/partner's details if you are sharing any receipts

Name

IRD number

8

Bank account details

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.

Account holder's name

Bank

Branch

Account number

Suffix

9

Do you want to transfer your tax credit?

If you want to transfer your tax credit to your or someone else's income tax account, enter the details here.

Transfer to IRD number

10

Transfer to year ending

31 March

Name of person receiving the tax credit

Amount to transfer

11

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 six weeks, unless we need to wait for your IR 3 income tax return to be filed.

Staple all donation receipts received between 1 April 2013 and 31 March 2014 here.

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

Rather than rounding all tax credit refund amounts to the nearest cent, Inland Revenue stops at two decimal places. This means that if you work out a tax credit of \$99.9999, your refund will show as \$99.99.

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 New Zealand 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.

To claim a tax credit, a receipt must have the word "donation" written on it.

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. Enter all donations made to school/kindergartens in Box 3.

Religious organisation donations

A religious organisation donation is an unconditional donation made to a donee religious organisation or group. Enter all donations made to donee religious organisations in Box 4.

Remaining donations

Enter all remaining donations in Box 5. If you made a donation through a religious organisation to an unrelated charitable organisation, enter this amount in Box 5.

CLAIMING DONATIONS:

- The total donations 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 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 then you have no taxable income, so the credit cannot be claimed.
- To avoid delays file your claim at the same time as you file your IR 3.
- We cannot process your claim before the end of the income year to which it relates. 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 can I claim?

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.

Go to www.ird.govt.nz (keywords: donation tax credit) for more information.

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).

Removal of childcare and housekeeper tax credits

- Payments made from 1 April 2012 for childcare and/ or housekeeper payments are no longer eligible for a tax credit.
- Payments made prior to this date are still eligible and should be claimed using the *Tax Credit claim form (IR 526)* for the relevant tax year.

Go to www.ird.govt.nz (keywords: tax credit claim) to download and print previous years forms.

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

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 OPERATOR CODE CORRESP. INDICATOR