



## 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) and you:

- 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.

Go to [www.ird.govt.nz](http://www.ird.govt.nz) for a list of approved donee organisations.

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

### 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 this 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.

The maximum tax credit you can claim for childcare and/or housekeeper payments for one family is \$310, which covers payments of \$940 or more.

## HOW MUCH CAN I CLAIM?

The total donations, childcare and/or housekeeper payments you claim cannot 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 only

If you are only 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 is a limit on total donations that can be claimed. Go to [www.ird.govt.nz](http://www.ird.govt.nz) for more information.

### Claiming childcare and/or housekeeper payments only

If you are only 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.

### Claiming donations and childcare and/or housekeeper payments

If your total donations and payments are more than your taxable income for the year, you cannot claim more than the amount 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 of the donations and, if your partner/spouse has income of \$500 or more, they can claim the other \$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, 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.

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

## POSTAL ADDRESSES

Inland Revenue  
PO Box 39090  
WELLINGTON MAIL CENTRE  
Lower Hutt 5045

## 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