

# Tax credit claim form

Donations, childcare or housekeeper payments

Manual		
Your name	IRD number	
	(8 dig	jit numbers start in the second box. 1 2 3 4 5 6 7 8 )
		YEAR ENDING
Your address	Tax year	2 31 March
	Your daytime telephon	ne e
<ul> <li>Are you eligible to make a claim?</li> <li>You can claim a tax credit if, in the current tax year:</li> <li>you received taxable income eg salary, wages</li> <li>you made donations to approved donee organisation</li> <li>you made childcare payments</li> <li>you made housekeeper payments</li> </ul>		<b>a tax credit for</b> or tertiary education fees 've made through payroll giving at your
Total donations made to donee organisations Add donations (of \$5 or more) made during the tax year to donee organisations and enter in Box 3. Don't include donations made through payroll giving.	e amount in Box 3 by 33.3333% and e	3A \$ ,
	nt in Box 4 is \$940 or more, enter \$3 <sup>-</sup> t in Box 4 is less than \$940, multiply it b	
<b>Total donations, childcare and housekeeper entitle</b> Add Box 3A and Box 4A.		
Print the full name, address and phone number of your of their details to this form.	ldcare provider(s) and/or housekeep	per(s). If there isn't enough room, attach a list
Name		
Surname	First name(s)	)
Address		
Street address Phone number(s)	Town or city	
<b>Bank account details</b> If a bank account number isn't shown below, enter the b account number you'd like your tax credit to go to, in Bo		Branch Account number Suffix
<b>Transferring your tax credit</b> If you want to transfer your tax credit to your or someon income tax account, enter the details here.	else's 7 IRD NUMBER	TRANSFER TO YEAR ENDING
Name of person receiving the tax credit		AMOUNT TO TRANSFER
Please sign and date the declarationSignatureI declare the information I have providedon this form is true and correct.We'll send you confirmation of the		<b>/ /</b> Date Please turn
amount of your tax credit within six weeks.		

 $\mathscr{C}$  Staple receipts and lists of childcare providers and/or housekeepers 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 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 créche, 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:

9	DAYTIME TELEPHONE NUMBER
	POSTAL ADDRESS
10	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.
11	STREET ADDRESS
12	OFFICE USE ONLY OPERATOR CORRESP. INDICATOR