



Tax credit claim form 2020

For donation claims only

1 April 2019 - 31 March 2020

myIR

From April 2019 you can submit your donation receipts through myIR during the year, including back year claims.

Your name

Your address

IRD number

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

Tax year

YEAR ENDING

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 for the period 1 April 2019 to 31 March 2020.

For donations made for any other period please download the appropriate form from our website.

Receipt amount

Total donations made to school/kindergartens

Total donations made to donee religious organisations

Total remaining donations made to donee organisations

Total receipt amount

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

Multiply the amount in Box 6 by 33.3333% and enter it in Box 7.

Print new total here

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

Name

IRD number

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

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. 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.

Transfer to IRD number

Transfer to year ending

Name of person receiving the tax credit

Amount to transfer

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.

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

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, 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.

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

School/kindergarten donations

You can claim a donation tax credit for school fees or to 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 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.
- To avoid delays file your claim at the same time as you file your IR3.
- 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 CAN I CLAIM?

You can claim the lesser of:

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

Go to ird.govt.nz/donations 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 ird.govt.nz/privacy

Important information

- Payments made from 1 April 2012 for childcare and/or housekeeper payments are not eligible for a tax credit.
- From 1 April 2014 you can only claim donation tax credits within a period of four years, following the year in which the gift was made. This means that donations made prior to 1 April 2016 can no longer be claimed.
- 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.

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 Correspondence indicator