

## 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 for you're claiming, 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.

As long as you have receipts, you can claim a tax credit for donations of \$5 or more to:

- approved donee organisations
- approved New Zealand religious organisations
- approved overseas aid funds
- medical research schools and universities
- kindergarten associations (excludes fees from private kindergartens or other early childcare centres, which you can claim under the childcare tax credit)
- state and state-integrated schools, or their boards of trustees (the payments can either be donations or payment of school fees as long as these go to the school's general fund). You can't claim:
  - payments for classes where there is a take-home component, such as woodwork
  - if attendance or participation in the activity is voluntary
  - transport to or from a school activity such as a camp and/or food at the camp
- other schools which have been approved as a donee organisation
- school parent-teacher associations.

You can't claim tuition, exam or tertiary educational institutions' fees.

Visit [www.ird.govt.nz/donee-organisations](http://www.ird.govt.nz/donee-organisations) to check whether you can claim a tax credit for the organisation you've donated to.

### Childcare

If you paid a person or institution (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, 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.

### 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 tend the home. Excludes amounts covered by subsidies and reimbursements.

**Note:** You can't claim the childcare or housekeeper tax credit if you live in a communal home such as a rest home or hospice, unless you or your spouse/partner live in the communal home and are regularly involved in running it.

## HOW DO I MAKE A CLAIM?

If you claimed one of these tax credits last year, we'll automatically send you a *Tax credit claim form* (IR 526) in April. Or you can get a copy from [www.ird.govt.nz](http://www.ird.govt.nz) or by calling INFOexpress on 0800 257 773. Please have your IRD number with you.

Send the completed form back to us—we'll calculate your entitlement for you. Remember to include all your receipts for donations, childcare and housekeeper payments.

## 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:

- 33.33% (one-third) of the total donations you've made, or
- 33.33% of your taxable income.

For donations made in prior tax years you can claim the lesser of the above, or:

- tax year ended 31 March 2003 or a later year, up to 31 March 2008  
\$630 (\$1,890 x 33.33%)
- tax years ended 31 March 2002 and prior  
\$500 (\$1,500 x 33.33%).

### Childcare and housekeeper

For all tax years 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.

### Donations, childcare and/or housekeeper

The total of your qualifying donations and payments claimed can't exceed your taxable income.

### Surplus payments – spouse, civil union or de facto partner

If your spouse, civil union, or de facto partner is eligible to make a claim, they can claim the balance of your donation, childcare and housekeeper receipts up to the relevant maximum. The receipt can be in one person's name or in joint names. They'll still have to complete their own claim form.

If both spouses/partners are claiming a portion of the childcare and/or housekeeper payments, the combined claim can't exceed the maximum. For example, if you paid \$940 or more, you can split the claim between you. But the combined total of both claims can't exceed the maximum tax credit of \$310.

**Note:** De facto partners for the year ended 31 March 2007 and prior can claim up to \$310 each.

## DONATION RECEIPTS

All receipts must contain:

- 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" should be clearly shown on any replacement receipt.

## DIRECT CREDITS TO BUILDING SOCIETY ACCOUNTS

You will have to follow these steps if you want your refund to be credited to your building society account:

- Ask your building society for their holding account number.
- Write this number in Box 6 on the *Tax credit claim form* (IR 526)
- Ask the building society to transfer your refund from the holding account to your own account. You'll need to give them your IRD number so your refund can be matched to your account.
- Attach a note to your IR 526 telling us the reference numbers your building society needs to transfer the refund to your account.

## WHAT HAPPENS NEXT?

You'll receive a notice of your tax credit amount within six weeks and this amount will be direct credited to the bank account nominated on your form, unless you have a debt with us, or ask for it to be transferred to another account.

If you send in your form and later want to make another tax credit claim for the same tax year, send us your additional receipts with your name, address and IRD number, and we'll update your claim.