

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.

Tax credit claim form

For donation claims only

IR526 November 2022

		ubmit your don ovt.nz/donatio		ceipts through 1	myIR duı	ring the
Your name	IRD number	• •	[
		(8 digi	t numbers s	tart in the second box	c. 123	4 5 6 7 8
Your address				YEAR ENDING		
	Tax year	2		31 March	1	
	Your daytim	ne telephone				
Are you eligible to make a claim?	You can no	ot claim a tax (redit fo	or:		
You can claim a tax credit if, in the tax year you are claim						
received:	 tuition, exam, tertiary education, private school fees, attendance 					
 taxable income eg salary, wages and valid receipts for donations made to approved donee dues or extracurricular activities donations you've made through payroll giving at your workpla 					rkplace	
organisations.		s made where th				
	donor's f	amily.				
For more information including "WHAT CAN YO	OU CLAIM?" and "HO	W MUCH CAI	N YOU	CLAIM?" see _l	page 2.	
				Possint am	ount	
Tablidan siana na data ada ada adin 1/1/20 dan antana				Receipt am	ount	
Total donations made to school/kindergartens				¢,		•
Total donations made to donee religious organisations				۶ <u>,</u>		•
Total donations made to other donee organisations			5	\$ <u> </u>		
Add Boxes 3, 4 and 5 and enter the amount in Box 6	5.		6	Total receip	ot amou	nt •
Divide the amount in Box 6 by 3 and enter it in Box 7	'. Print	new total here	7 🕨	\$,		
Print your spouse/partner's details if you are splitti	ng any receipts					
Name		IRD number	8			
Bank account details	A	ccount holder's nan	ne			
If a bank account number isn't shown below or is incorre						
account number you would like your tax credit to go to	in Box 9.					
		Bank Branch		Account numbe	er	Suffix
	9 🕨					
Do you want to transfer your tax credit?				Transfer to IRD nu	mber	
If you want to transfer your tax credit to your, or someone else's income tax account, enter			10			
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 year ending			
			31 March			
Name of person receiving the tax credit			Amount to transfe	er		
			11	\$ <u> </u>		
N · II · II · · □ □ Signa	nture					
Please sign and date the declaration I declare the information I have provided				/	′ /	
on this form is true and correct.				′	- Date	



Staple all receipts for donations made in the tax year here if they have not been submitted online.

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

WHO CAN CLAIM?

You can claim donation tax credits if you are claiming as an individual and not on behalf of a trust, partnership or company 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 YOU CAN CLAIM?

Donations

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

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.

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

School/kindergarten donations - Box 3

You can claim a donation tax credit for school fees or to state-run kindergartens as long as they go to the general fund.

Religious organisation donations - Box 4

A religious organisation donation is an unconditional donation made to a donee religious organisation or group.

Other donations - Box 5

You can claim all other donations that have been made to an approved charitable organisation.

CLAIMING DONATIONS

- The total donations you claim can not 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.
- 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 YOU CAN CLAIM?

The total you can claim in one tax year is the lesser of:

- 33.33% of your total donations, or
- 33.33% of your taxable income.

Go to ird.govt.nz/donations for more information.

SPLITTING RECEIPTS WITH YOUR SPOUSE/PARTNER

If your total donations were more than your taxable income you can split your tax credit with your spouse or partner. You would claim up to your income amount and your spouse/partner would claim the rest.

Example

Your taxable income is \$1,000 but you have receipts of \$1,500. You are only eligible to claim \$1,000, if your spouse/partner 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

- You can submit a receipt for a donation at any time within 4 tax years of the date of the donation. Any credit you are due will apply to the tax year the donation was made, not the year you submitted the receipt.
- Rather than rounding all tax credit refund amounts to be the nearest cent, Inland Revenue stops at two decimal places.

ARE YOUR PERSONAL DETAILS CORRECT?

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 LISE ONLY Correspondence indicator