

Tax credit for donations

If you made financial donations to a donee organisation, you may be able to claim a tax credit. To claim a tax credit you need to file a *Tax credit claim form (IR526)* for the relevant tax year.

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You can claim a tax credit if you:

- made a donation of \$5 or more to an [approved donee organisation](#) where there is no identifiable direct benefit to you or your family
- earned taxable income (such as salary or wages, benefit, NZ Super, self-employed income, interest and dividends) during the year you're claiming for
- were resident in New Zealand at any time during that tax year, and
- are an individual (not a company, trust or partnership)

Note

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.

Donation receipts

You need receipts to show that you made a donation of \$5 or more to:

- approved donee organisations
- approved New Zealand religious organisations
- medical research schools and universities
- approved overseas aid funds
- kindergarten associations (excludes private kindergartens or other early childcare fees)
- state and state integrated schools, or their board of trustees (the payments can either be "donations" or payment of "school fees" if they go to the school's general fund.
- other schools who have been approved as donee organisations (the payments must be "donations")
- parent-teacher associations (the payments must be "donations").

Exceptions:

- - payments for classes where there is a take-home component, such as woodwork
 - where attendance or participation in the activity is voluntary
 - transport to or from a school activity, such as a camp or food at the camp
 - tuition fees.

You can't claim for:

- tuition, exam or tertiary educational institution fees
- payroll giving donations you made through your salary and wages. You received these tax credits at the time of your donation.

[Find out if the organisation you donated to is approved.](#)

Valid receipts

Your receipt(s) must contain:

- the name of the donor(s)
- the amount and date of the donation
- a clear statement that it is a donation

- a clear statement at the top of the page if the donation is a payroll giving donation
- the signature of an authorised person, and
- an official stamp with the name of the approved donee organisation.

The word "copy" or "replacement" should be clearly shown on any replacement receipt.

Maximum amounts you can claim

The total donations you claim can't exceed your taxable income for the year. If they do, you can claim donations up to the amount of your taxable income.

The maximum tax credits you can claim are set out below.

You can claim the lesser of:

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

Go to [Greater tax incentives for charitable donations](#) for the new thresholds.

Sharing receipts: married couples, civil unions and de facto relationships

If you have a spouse, civil union partner, or a de facto partner who is eligible to make a claim, they can claim the balance of your donation up to the relevant maximum. This applies whether the receipt is in one person's name or in joint names.

If you do share your receipts with your spouse/partner you'll need to advise us of their details when you make your claim.

Maximum donation tax credits

Maximum donation tax credits are based on individual claims. If one partner has donated more than the maximum amount, their partner can claim the balance (up to their maximum amount).

Claiming your tax credit

You can claim a tax credit for the previous tax year (1 April to 31 March) from the following April.

We'll only accept an early tax credit claim form if you're:

- completing the claim on behalf of a deceased person, or
- going overseas permanently or for a significant amount of time.

To complete the tax credit claim form (IR526) you'll need:

- your IRD number
- your bank account number
- receipts for donations.

What you need to do:

1. Get a tax credit claim form	<p>If you claimed a tax credit (formerly rebate) last year we'll automatically send you a Tax credit claim form (IR526). You can also download one from our forms and guides section.</p> <p>If you're required to file an IR3 for the year in which you made the donations, we'll need to check your taxable income in your tax return when we process your claim. If we don't have your tax return we'll need to ask you for it.</p> <p>Avoid delays by sending your IR526 and filing your IR3 tax return at the same time. You can file your IR3 online through myIR.</p>
2. Complete the tax credit claim form	<p>Fill in only the questions on the form that apply to you. You don't have to do any calculations. We'll do them for you.</p> <p>Remember to attach all your receipts for donations.</p>
3. Send the tax credit claim form to:	<p>Inland Revenue PO Box 39090 Wellington mail centre Lower Hutt 5045</p>

Updating your claim for the same tax year

If you submit your form and later want to make another tax credit claim for the same tax year, we'll update your claim. Just send us your:

- receipts with your name
- address, and
- IRD number

Notification of your refund

We'll send you notification of your refund amount within six weeks if we don't need to wait for your IR3 to be filed.

You'll get a refund unless you:

- have asked to have it transferred to another account, or
- made your donation through [payroll giving](#).

If you have arrears we'll put the tax credit towards your debt and refund any remainder.

For more details go to:

<http://www.ird.govt.nz/income-tax-individual/tax-credits/donations-taxcredits/donations-taxcredits.html#donrecs>