



Year ended 31 March

Income Tax Act 2007

- Use this form to give details of all beneficiaries who received income from the estate or trust.
- Attach this form to page 3 of the IR 6 estate or trust income tax return.
- Remember—the combined totals of Boxes 25H must equal Box 17A of the return.

Estate or trust name

IRD number

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Beneficiary's full name

Date of birth

Day Month Year

Beneficiary's full address

Beneficiary's IRD number

Is the beneficiary a non-resident for tax purposes?

- 25A** ☐ No
25B ☐ Yes— special rules apply. Read the note on page 29 of the guide.

Share of income

Interest

25C

Dividends

25D

Māori authority distributions

25E

Overseas income

25F

Other income

25G

Add Boxes 25C, 25D, 25E, 25F and 25G.

25H

This is the taxable income

Is the estate or trust paying the tax on the beneficiary's income?

- 25I** ☐ No
☐ Yes

Taxable distribution by non-complying trust

25J

Calculation of tax—see pages 31 to 33 of the guide

Tax on taxable income in Box 25H

25K

Tax credit for children

25L

Subtract Box 25L from Box 25K

25M

Overseas tax paid

25N

Subtract Box 25N from Box 25M

25P

Imputation credits

25Q

Subtract Box 25Q from Box 25P

25R

RWT and other tax credits excluding Boxes 25N and 25Q

25S

Subtract Box 25S from Box 25R

25T

Tax on Box 25J at 45 cents in the dollar

25U

Add Box 25T and Box 25U. Total tax payable on income of the beneficiary

25V

(Tick one) Credit ☐ Debit ☐

Beneficiary's full name

Date of birth

Day Month Year

Beneficiary's full address

Beneficiary's IRD number

Is the beneficiary a non-resident for tax purposes?

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(Tick one) Credit ☐ Debit ☐

Beneficiary's full name

Date of birth

Day

Month

Year

Beneficiary's full address

Beneficiary's IRD number

25A ▶

Is the beneficiary a non-resident for tax purposes?

25B ▶

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25V ▶

(Tick one)

Credit

☐

Debit

☐

Beneficiary's full name

Date of birth

Day

Month

Year

Beneficiary's full address

Beneficiary's IRD number

25A ▶

Is the beneficiary a non-resident for tax purposes?

25B ▶

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(Tick one)

Credit

☐

Debit

☐**Privacy**

To find out what may happen to the information you provide on this form read the note on page 52 of the guide.

• To get more forms go to www.ird.govt.nz or call INFOexpress. See the note on page 49 of the guide.