

Income tax return Estate or trust

Income Tax Act 2007, Tax Administration Act 1994

IR6 2019

1 April 2018 to 31 March 2019

If the estate or trust's name, IRD number and postal address are shown correctly above, go straight to Question 4.				
1.	If the estate or trust's IRD number is not shown above, print it in Box 1.	(8 digit numbers start in the second box 12345678)		
2.	Is the correct estate or trust name shown above?			
	No See page 9 of the guide.	Yes Go to Question 3.		
3.	If the correct postal address is not shown above, p Street address or PO Box number	print it in Box 3.		
	Suburb, box lobby or RD Don't print your tax agent's address here. See page	Town or city e 9 of the guide.		
4.	If the correct daytime phone number is not printed below, print it in Box 4.	Prefix Phone number		
5.	Print your business industry classification (BIC) code in Box 5. See page 10 of the guide.	5		
6.	 If the estate or trust's correct bank account numb If the suffix has only two numbers, enter them For information about direct crediting see page 	Bank Branch Account number Suffix in the first two squares of the suffix box.		
7.	Is this the estate or trust's first return? No Go to Question 7A.	Yes Print the date of death (estate) or the start date (trust) in Box 7. Day Month Year		
7.6	11			
7 A	No Go to Question 7B.	Yes See page 10 of the guide.		
7B.	 B. Do you have any gross income, losses brought forward to declare at Question 20, distributions to declare at Questions 21 or 22, or any disclosures to make at Question 23? No See the nil return note on page 11 of the guide, then complete and sign the declaration at the end of this return. You don't need to answer any further questions. Yes Go to Question 8. 			
8.	Tick to show the type of trust. See the notes on pages 11 to 12 of the guide.	8 Complying trust Foreign trust Non-complying trust		

Income

9.	Did the estate or trust have any New Zealand interest paid or credited to it?				
	No Go to Question 10.	Yes See pages 14 to 16 of the guide. Print the details below.			
	Total RWT	Total gross interest - if a loss, put a minus sign in the last box			
	9A > \$, , , , ,	98 ▶ \$, , , ,			
10.	Did the estate or trust have any New Zealand dividends paid or credite No Go to Question 11. Total dividend imputation credits 10 \$ \$	Yes See pages 16 and 17 of the guide. Print the details below.			
	Total dividend RWT credits 10A	Total gross dividends 10B \$, , ,			
11.	Did the estate or trust receive any taxable distributions from a Māori authority?				
	No Go to Question 12.	Yes See page 18 of the guide. Print the totals here.			
	Total Māori authority credits 11A \$	Total Maori authority distributions 11B \$			
	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,			
12.	Did the estate or trust receive income from a partnership, estate or tr				
	No Go to Question 13.	Yes See pages 19 and 20 of the guide. Print the totals here. Total partnership, estate or trust income - if a loss, put a minus sign in the last			
	Total partnership, estate or trust tax credits	box			
	12A \$, , , , , ,	12B \$, , ,			
13.	Did the estate or trust receive any income from overseas?				
	No Go to Question 14.	Yes See pages 20 to 24 of the guide. Print the totals here.			
	Total overseas tax paid	Total overseas income - if a loss, put a minus sign in the last box			
	13A) \$	138 \$, , ,			
14.	Did the estate or trust receive any look-through company (LTC) incom	ne? (Exclude any income/loss received that you've included at			
	Questions 9, 10, 11, 12 and 16). No Go to Question 15.	Yes See pages 24 to 26 in the guide. Print the totals here.			
	Total LTC tax credits	Total active LTC income - if a loss, put a minus sign in the last box			
	14A \$	148 \$			
	Non-allowable deductions this year	Prior years' non-allowable deductions claimed this year			
	14C) \$	14D) \$			
		Adjusted LTC income - if a loss, put a minus sign in the last box			
	Either add Boxes 14B and 14C, or subtract Box 14D from 14B. Print your answer in Box 14E.	14E > \$			
15		se? (Don't include any amounts shown in Payer OP 10P 11P 12P			
15.	Did the estate or trust receive income from business or rental activities? (Don't include any amounts shown in Boxes 9B, 10B, 11B, 12B, 13B, 14B or 14E.)				
	No Go to Question 16.	Yes See pages 26 and 27 of the guide. Print the totals here.			
		Net income from business or rental - if a loss, put a minus sign in the last box			
		15B \$, , , ,			
16.	$Did the estate or trust receive any {\it other income?} \ Includes income from any taxable property sales/disposals not shown in another question.$				
	No Go to Question 17.	Yes See pages 27 to 30 of the guide. Print the details below.			
	Name of payer				
	Type of income				
	Total tax credits from other income	Total other income - if a loss, put a minus sign in the last box			
	16A \$.	16B \$			
	Residential Land Withholding Tax (RLWT) credit	· · ·			
	16AA \$				
	Refer to page 30 of the guide				
17.	Total income and total tax credits.				
	Add Boxes 9A, 10A, 11A, 12A, 13A, 14A and 16A. Print the total in Box 17A.	Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15B and 16B. Print the total in Box 17B.			
	Total tax credits	Total income - if a loss, put a minus sign in the last box			
	17A \$	17B \$			

18.	Income allocation. See pages 31 and 32 of the guide before allocating income.			
	Beneficiary income 18A \$, , , , , , , , , , , , , , , , , ,	Trustee income 18B \$		
19.	Can the estate or trust claim expenses? See page 33 of the guide. No Go to Question 20.	Yes Print the amount in Box 19. Total expenses claimed		
		19 🕽 💲		
20.	Does the estate or trust have losses brought forward? See page 33 of No Go to Question 21.	the guide. Yes Print the details in Box 20A and Box 20B.		
	Amount brought forward	Amount claimed this year		
For	20A , , , , , , , , , , , , , , , , , , ,	208 🔰		
	nplete this section only if this return is for a foreign or non-complyir	ng trust. See pages 34 and 35 of the guide.		
21.	Did the estate or trust make a distribution to any beneficiary during t	he year?		
	No Go to Question 22.	Yes Print the total distributions in Box 21. Attach details. Total distributions		
		21 \$, ,		
22.	, , , , , , , , , , , , , , , , , , , ,			
	No Go to Question 23.	Yes Print the total taxable distributions in Box 22. Total taxable distributions 22 \$		
		22 / 3 , ,		
	ditional disclosure of foreign investments and BEPS information	or is required to make a PEDS disclosure places road		
23.	If the estate or trust calculates CFC or FIF income under Question 13 page 36 of the guide. Tick "Yes" if additional disclosure is required. 23 No Go to Question 24.	Yes Go to Question 24.		
Ben	eficiary details - attach completed IR6B 2019 form(s) to the top o	f this page		
24.	4. Read pages 37 to 42 of the guide for information about completing the details on the IR6B 2019 form(s) for each beneficiary.			
	Add the total tax payable for all beneficiaries from Boxes 24S of your	IR6B form(s) and print the total in Box 24T.		
	24T \$, , , ,	(Tick one) Credit Debit		
Tru	stee income and calculation of tax			
25.	Calculate tax on trustee income here (including allocations to mine Subtract the amounts in Boxes 19 and 20B from the trustee income in	or beneficiaries - see page 43 of the guide).		
	Box 18B. Print the answer in Box 25A. If the result is a negative amount, print "0.00".	25A) \$, 0 0		
	Multiply the amount in Box 25A by 0.33 (33%). Print the answer in Box 25B. This is the total tax payable.	25B \$, , , , , , , , , , , , , , , , , ,		
	Print the trustee's share of overseas tax paid in Box 25C. See page 43 of the guide.	25C) \$, , , , , , , , , , , , , , , , , ,		
	Subtract Box 25C from Box 25B. Print the answer in Box 25D. If 25C is larger than 25B print "0.00".	25D \$, , ,		
		25D \$, , ,		
	If 25C is larger than 25B print "0.00". Print the trustee's share of dividend imputation credits in Box 25E.	, , , , , , , , , , , , , , , , , , , ,		
	If 25C is larger than 25B print "0.00". Print the trustee's share of dividend imputation credits in Box 25E. See pages 43 and 45 of the guide. Subtract Box 25E from Box 25D. Print the answer in Box 25F.	25E \$, , , , , , , , , , , , , , , , , ,		
	If 25C is larger than 25B print "0.00". Print the trustee's share of dividend imputation credits in Box 25E. See pages 43 and 45 of the guide. Subtract Box 25E from Box 25D. Print the answer in Box 25F. If 25E is larger than 25D print "0.00". Print the trustee's share of RWT and other tax credits in Box 25G.	25E \$, , , , , , , , , , , , , , , , , ,		
	If 25C is larger than 25B print "0.00". Print the trustee's share of dividend imputation credits in Box 25E. See pages 43 and 45 of the guide. Subtract Box 25E from Box 25D. Print the answer in Box 25F. If 25E is larger than 25D print "0.00". Print the trustee's share of RWT and other tax credits in Box 25G. See page 44 of the guide.	25E \$, , , , , , , , , , , , , , , , , ,		

Sun	Summary of tax payable					
26.	Calculate the tax payable here Copy the total tax payable on beneficiaries' income from Box 24T on page 3 to Box 26A. Copy the total tax payable on trustees' income from Box 25H on page 3 to Box 26B.	26A \$, , , , , , , , , , , , , , , , , ,				
	If Box 26B is a debit, add Box 26A and Box 26B. If Box 26B is a credit, subtract Box 26B from Box 26A. Print your answer in Box 26C. This is the residual income tax. Print any 2019 provisional tax paid in Box 26D, including any voluntary payments.	26C \$, , , , , , , (Tick one) Credit Debit				
	If Box 26C is a credit, add Box 26C and Box 26D. This is a refund. If Box 26C is a debit, subtract Box 26D from Box 26C. This is the tax to pay. If Box 26D is larger than Box 26C, the difference is a refund. Print your answer in Box 26E. Tax to pay is due by 7 February 2020. If you have a tax agent, see page 5	(Tick one) Refund Tax to pay 53 of the guide.				
27.	If the estate or trust is getting a refund, how do you want it paid? Copy the refund from Box 26E to Box 27. See pages 45-47 of the guide. Print any overpayment of 2019 provisional tax to be refunded or transferred in Box 27A.	27 \$, , , , , , , , , , , , , , , , , ,				
	Add Boxes 27 and 27A. Print the answer in Box 27B. Please transfer the refund to:	27B \$, , ,				
	2020 provisional tax. Print the amount in Box 27C. Another taxpayer's income tax account. Are you associated? See the note on page 46 of the guide.	27D Yes No				
	Name of taxpayer receiving refund					
	Their IRD number	27E				
	Year ended 31 March Amount	27F \$, , , ,				
	Subtract Boxes 27C and 27F from Box 27B. Print the answer in Box 27G. This is the balance to be refunded. The fastest and safest way to receive your refund is by direct credit to y correct bank account number is preprinted at Question 6. If your bank Question 6.					
28.	Initial provisional tax liability. Is this the first year the estate or trust star See pages 47 to 48 of the guide. No Go to Question 29. Yes Print the start date in Box 28.	28 Day Month Year				
29.	 Print the option used (S, E or R) in Box 29A. If you are using S or E, print the provisional tax payable in Box 29B. 	29A \$, , , , , , ,				
Not	tice of assessment and declaration Please see page 54 of the guide.					
30.	 Please read and sign the following. The information in this return is true and correct and represents my assessment for the year ended 31 March 2019 as required under the Tax Administration Act 1994. 					
	Signature / / Date Percentage of the second year return by 7 luly. If you have a tax agent see page 7 of the	There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records.				
	Remember, send your return by 7 July. If you have a tax agent see page 7 of the guide. For where to send this completed return - see page 56 of the guide.					
Privacy To find out what may happen to the information you provide on this form, see page 56 of the guide.						
OFFICE USE ONLY 31 Correspondence indicator AI Yes No						