Estate or trust beneficiary details

2014

Income Tax Act 2007	2011
Use this form for the 2014 tax year only. Read pages 30 to 33 of the II	R 6 guide before completing this form
Complete this form and attach it to the top of page 3 of the IR 6 estat	·
Remember—the combined totals of Boxes 24H must equal Box 18A of	
Remember—the combined totals of boxes 2411 must equal box 16A C	of the IK o feturii.
Fatata automaticum	IRD number
Estate or trust name	IKD 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	Calculate tax on taxable income in Box 24H—see page 32 of the guide.
24A	24K \$
Is the beneficiary a non-resident for tax purposes?	Overseas tax paid
No Yes—special rules apply. Read	24L
pages 30 and 31 of the guide.	, , , ,
Allocation of income	Subtract Box 24L from Box 24K. Print your answer in Box 24M.
Interest	24M \$
24C	. , , , , , , , , , , , , , , , , , , ,
, , , , , , , , , , , , , , , , , , , ,	Imputation credits
Dividends	24N \$
24D \$	Subtract Box 24N from Box 24M. Print your answer in Box 24O.
· , , , , , , , , , , , , , , , , , , ,	
Māori authority distributions	240 \$
24E \$	RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N)
, , , , , , , , , , , , , , , , , , , ,	24P \$
Overseas income	· , , , , , , , , , , , , , , , , , , ,
24F > \$	Subtract Box 24P from Box 24O. Print your answer in Box 24Q—if the
Other in some	result is negative, put a minus sign in the last box.
Other income	24Q \$
24G \$	Calculate tax on Box 24J at 45 cents in the dollar
Taxable income (sum of Boxes 24C to 24G)	
	24R \$
24H \$	Add Boxes 24Q and 24R. Print your answer in Box 24S—if the result is
Is the estate or trust paying the tax on the beneficiary's income?	negative, put a minus sign in the last box.
	Total tax payable on beneficiary's income.
241 No Yes	245 \$
Taxable distribution by non-complying trust	
241 \$	If Box 24S is negative, tick credit or if positive, tick debit.
, , , , , , , , , , , , , , , , , , ,	(Tick one) Credit Debit
5 6 16 11	2 (1.1
Beneficiary's full name	Date of birth
	Day Month Year
Beneficiary's full address	
· ·	
Beneficiary's IRD number	Calculate tax on taxable income in Box 24H—see page 32 of the guide.
24A	24K \$
	, , , ,
Is the beneficiary a non-resident for tax purposes?	Overseas tax paid
No Yes—special rules apply. Read	24L \$
pages 30 and 31 of the guide.	Subtract Box 24L from Box 24K. Print your answer in Box 24M.
Allocation of income	
Interest	24M \$
24C \$	Imputation credits
Dividends	24N \$
24D \$	Subtract Box 24N from Box 24M. Print your answer in Box 24O.
Māori authority distributions	240 \$
24E	RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N)
^{24E} , , , , , , , , , , , , , , , , , , ,	
Overseas income	24P \$
24F	Subtract Box 24P from Box 24O. Print your answer in Box 24Q—if the
241 , , , , , , , , , , , , , , , , , , ,	result is negative, put a minus sign in the last box.
Other income	24Q \$
24G \$, , , , ,
•	Calculate tax on Box 24J at 45 cents in the dollar
Taxable income (sum of Boxes 24C to 24G)	24R \$
24H \$, , ,
•	Add Boxes 24Q and 24R. Print your answer in Box 24S—if the result is
Is the estate or trust paying the tax on the beneficiary's income?	negative, put a minus sign in the last box. Total tax payable on beneficiary's income.
No Yes	
	245 \$
Taxable distribution by non-complying trust	If Box 24S is negative, tick credit or if positive, tick debit.
24) \$	(Tick one) Credit Debit

Beneficiary's full name	Date of birth Day Month Year
Beneficiary's full address	
Beneficiary's IRD number 24A Is the beneficiary a non-resident for tax purposes? 24B No Yes—special rules apply. Read pages 30 and 31 of the guide. Allocation of income Interest 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income 24F \$ Other income 24G \$ Taxable income (sum of Boxes 24C to 24G) 24H \$ Is the estate or trust paying the tax on the beneficiary's income? 24I No Yes	Calculate tax on taxable income in Box 24H—see page 32 of the guide. 24K \$ Overseas tax paid 24L \$ Subtract Box 24L from Box 24K. Print your answer in Box 24M. 24M \$ Imputation credits 24N \$ Subtract Box 24N from Box 24M. Print your answer in Box 24O. 24O \$ RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N) 24P \$ Subtract Box 24P from Box 24O. Print your answer in Box 24Q—if the result is negative, put a minus sign in the last box. 24Q \$ Calculate tax on Box 24J at 45 cents in the dollar 24R \$ Add Boxes 24Q and 24R. Print your answer in Box 24S—if the result is negative, put a minus sign in the last box. Total tax payable on beneficiary's income.
Taxable distribution by non-complying trust 24J \$	If Box 24S is negative, tick credit or if positive, tick debit.
Beneficiary's full name	(Tick one) Credit Debit Date of birth Day Month Year
Reneficiary's full address	Day Month Year
Beneficiary's IRD number 24A Is the beneficiary a non-resident for tax purposes? 24B No Yes—special rules apply. Read pages 30 and 31 of the guide. Allocation of income Interest 24C \$ Dividends 24D \$ Maori authority distributions 24E \$ Overseas income 24F \$ Other income 24G \$ Taxable income (sum of Boxes 24C to 24G) 24H \$ Is the estate or trust paying the tax on the beneficiary's income? 24I No Yes Taxable distribution by non-complying trust 24I \$ No Yes Taxable distribution by non-complying trust	Calculate tax on taxable income in Box 24H—see page 32 of the guide. 24K \$ Overseas tax paid 24L \$ Subtract Box 24L from Box 24K. Print your answer in Box 24M. 24M \$ Imputation credits 24N \$ Subtract Box 24N from Box 24M. Print your answer in Box 24O. 24O \$ RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N) 24P \$ Subtract Box 24P from Box 24O. Print your answer in Box 24Q—if the result is negative, put a minus sign in the last box. 24Q \$ Calculate tax on Box 24J at 45 cents in the dollar 24R \$ Add Boxes 24Q and 24R. Print your answer in Box 24S—if the result is negative, put a minus sign in the last box. Total tax payable on beneficiary's income. 24S \$ If Box 24S is negative, tick credit or if positive, tick debit. (Tick one) Credit Debit

To find out what may happen to the information you provide on this form read the note on page 49 of the guide.

• To get more forms go to www.ird.govt.nz or see page 48 of the guide for our self-service numbers.