

## Estate or trust beneficiary details

2017

Income Tax Act 2007	2017
Use this form for the 2017 tax year only. Read pages 35 to 40 of the IR6	
Complete this form and attach it to the top of page 3 of the IR6 estate	
Remember - the combined totals of Boxes 24H must equal Box 18A of	the ike return.
Estate or trust name	IRD number
	(8 digit numbers start in the second box. 12345678)
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 38 of the guide.
24A	24K  \$
Is the beneficiary a non-resident for tax purposes?	Overseas tax paid
No Yes - special rules apply. See pages 35 and 36 of	24L
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)
Overseas income	24P \$
24F	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.
Other income  24G \$	24Q \$
, , , , , , , , , , , , , , , , , , , ,	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 negative,
Is the estate or trust paying the tax on the beneficiary's income?	put a minus sign in the last box. Total tax payable on beneficiary's income.
No Yes (if no, only complete boxes 24L, 24N, 24P)	24S  \$
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	Calculate tax on taxable income in Box 24H - see page 38 of the guide.
24A	24K  \$
Is the beneficiary a non-resident for tax purposes?	Overseas tax paid
No Yes - special rules apply. See pages 35 and 36 of	24L
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)
Overseas income	24P \$
24F	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.
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 negative,
Is the estate or trust paying the tax on the beneficiary's income?	put a minus sign in the last box. Total tax payable on beneficiary's income.
No Yes (if no, only complete boxes 24L, 24N, 24P)	245 \$
Taxable distribution by non-complying trust	If Box 24S is negative, tick credit or if positive, tick debit.
241 \$	(Tick one) Credit Debit

Panaficiany's full name	Date of birth
Beneficiary's full name	Date of Dirth  Day Month Year
Beneficiary's full address	
Beneficiary's IRD number	Calculate tax on taxable income in Box 24H - see page 38 of the guide.
be the beneficians and resident for the surrounce and	24K) \$ , , , , , , , , , , , , , , , , , ,
Is the beneficiary a non-resident for tax purposes?  No Yes - special rules apply. See pages 35 and 36 of	Overseas tax paid  24L \$
the guide. Allocation of income	Subtract Box 24L from Box 24K. Print your answer in Box 24M.
Interest \$	24M \$ , , , , , , , , , , , , , , , , , ,
Dividends	Imputation credits  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)
Overseas income  24F  \$	Subtract Box 24P from Box 24O. Print your answer in Box 24Q - if the result is
Other income	negative, put a minus sign in the last box.
24G) \$	Calculate tax on Box 24J at 45 cents in the dollar
Taxable income (sum of Boxes 24C to 24G)	24R \$
24H \$ Is the estate or trust paying the tax on the beneficiary's income?	Add Boxes 24Q and 24R. Print your answer in Box 24S - if the result is negative,
No Yes (if no, only complete boxes 24L, 24N, 24P)	put a minus sign in the last box. Total tax payable on beneficiary's income.  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
	Date of birth  Day Month Year
Beneficiary's full address	Day Month Year
Beneficiary's full address  Beneficiary's IRD number	Day Month Year  Calculate tax on taxable income in Box 24H - see page 38 of the guide.
Beneficiary's full address  Beneficiary's IRD number  24A  Is the beneficiary a non-resident for tax purposes?	Calculate tax on taxable income in Box 24H - see page 38 of the guide.  24K \$ Overseas tax paid
Beneficiary's full address  Beneficiary's IRD number  24A  Is the beneficiary a non-resident for tax purposes?  Yes - special rules apply. See pages 35 and 36 of the guide.	Calculate tax on taxable income in Box 24H - see page 38 of the guide.  24K \$  Overseas tax paid  24L \$
Beneficiary's full address  Beneficiary's IRD number  24A  Is the beneficiary a non-resident for tax purposes?  24B  No  Yes - special rules apply. See pages 35 and 36 of	Calculate tax on taxable income in Box 24H - see page 38 of the guide.  24K \$  Overseas tax paid  24L \$  Subtract Box 24L from Box 24K. Print your answer in Box 24M.
Beneficiary's full address  Beneficiary's IRD number  24A  Is the beneficiary a non-resident for tax purposes?  Yes - special rules apply. See pages 35 and 36 of the guide.  Allocation of income	Calculate tax on taxable income in Box 24H - see page 38 of the guide.  24K \$  Overseas tax paid  24L \$
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To find out what may happen to the information you provide on this form read the note on page 54 of the guide.

• To get more forms go to www.ird.govt.nz or see page 53 of the guide for our self-service numbers.