



Income Tax Act 2007

- Use this form for the 2023 tax year only. See the guide for further details before completing this form.
- Complete this form and attach it to the top of page 3 of the IR6 estate or trust income tax return.
- The combined totals of Boxes 27I to 27P must equal Box 27A of the IR6 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 Beneficiary's date of birth or commencement date
Day Month Year

Beneficiary's full address

Street address or PO Box number

Suburb, box lobby or RD Town or city

Beneficiary's jurisdiction of tax residency

27A Jurisdiction does not issue tax identification numbers (TINs)
 TIN not required in Jurisdiction

Beneficiary's IRD number **27B**

Beneficiary's TIN **27C**

Beneficiary income:

Interest **27D** \$

Dividends **27E** \$

Māori authority distributions **27F** \$

Overseas income **27G** \$

Other income **27H** \$

Taxable income (sum of Boxes 27D to 27H) **27I** \$

Estate or trust paying tax on beneficiary's income **27J** No Yes (if no, only complete boxes 27K, 27M, 27O, 27Q, 27U, 27V, 27W, 27X, 27Y, 27Z, 27AA, 27AB & 27AC)

Taxable distribution by non-complying trust **27K** \$

Tax on taxable income **27L** \$

Overseas tax paid **27M** \$

Subtract Box 27M from 27L. Print your answer in Box 27N **27N** \$

Imputation credits **27O** \$

Subtract Box 27O from Box 27N. Print your answer in Box 27P. If 27O is greater than 27N print 0.00 in Box 27P **27P** \$

RWT and other tax credits (exclude any amounts shown in box 27M and 27O)

27Q \$

Subtract Box 27Q from Box 27P. Print your answer in Box 27R - if the result is negative, put a minus in the last box

27R \$

Calculate tax on Box 27K at 45 cents in the dollar

27S \$

Total tax payable on beneficiary's income. Add Boxes 27R and 27S. If the result is negative, put a minus sign in the last box

27T \$

Beneficiary account movements

Opening balance
If the amount is negative, put a minus sign in the last box

27U \$

Accounting income and other distributions **27V** \$

Corpus **27W** \$

Capital **27X** \$

Use of trust property for less than market value **27Y** \$

Distribution of trust assets **27Z** \$

Forgiveness of debt **27AA** \$

Amounts withdrawn from the trust during the year
If the amount is negative, put a minus in the last box
(Negative amount indicates repayments made to previous withdrawals – this is to be added to the closing balance)

27AB \$

Closing balance. Add boxes 27U, 27V, 27W, 27X, 27Y, 27Z, 27AA and then subtract 27AB if amounts were withdrawn. Print your answer in box 27AC. If the result is negative, put a minus sign in the last box

27AC \$

Beneficiary's full name

Grid for beneficiary's full name

Beneficiary's date of birth or commencement date

Grid for beneficiary's date of birth or commencement date

Day Month Year

Beneficiary's full address

Grid for beneficiary's full address

Street address or PO Box number

Grid for street address or PO Box number

Suburb, box lobby or RD

Town or city

Beneficiary's jurisdiction of tax residency

Grid for beneficiary's jurisdiction of tax residency

27A Jurisdiction does not issue tax identification numbers (TINs)
TIN not required in Jurisdiction

Beneficiary's IRD number

27B Grid for beneficiary's IRD number

Beneficiary's TIN

27C Grid for beneficiary's TIN

Beneficiary income:

Interest

27D Grid for interest income

Dividends

27E Grid for dividends

Māori authority distributions

27F Grid for Māori authority distributions

Overseas income

27G Grid for overseas income

Other income

27H Grid for other income

Taxable income (sum of Boxes 27D to 27H)

27I Grid for taxable income

Estate or trust paying tax on beneficiary's income

27J Grid for estate or trust paying tax on beneficiary's income

Taxable distribution by non-complying trust

27K Grid for taxable distribution by non-complying trust

Tax on taxable income

27L Grid for tax on taxable income

Overseas tax paid

27M Grid for overseas tax paid

Subtract Box 27M from 27L. Print your answer in Box 27N

27N Grid for subtraction result

Imputation credits

27O Grid for imputation credits

Subtract Box 27O from Box 27N. Print your answer in Box 27P. If 27O is greater than 27N print 0.00 in Box 27P

27P Grid for subtraction result

RWT and other tax credits (exclude any amounts shown in box 27M and 27O)

27Q Grid for RWT and other tax credits

Subtract Box 27Q from Box 27P. Print your answer in Box 27R - if the result is negative, put a minus in the last box

27R Grid for subtraction result

Calculate tax on Box 27K at 45 cents in the dollar

27S Grid for tax calculation

Total tax payable on beneficiary's income. Add Boxes 27R and 27S. If the result is negative, put a minus sign in the last box

27T Grid for total tax payable

Beneficiary account movements

Opening balance

If the amount is negative, put a minus sign in the last box

27U Grid for opening balance

Accounting income and other distributions

27V Grid for accounting income and other distributions

Corpus

27W Grid for corpus

Capital

27X Grid for capital

Use of trust property for less than market value

27Y Grid for use of trust property

Distribution of trust assets

27Z Grid for distribution of trust assets

Forgiveness of debt

27AA Grid for forgiveness of debt

Amounts withdrawn from the trust during the year. If the amount is negative, put a minus in the last box (Negative amount indicates repayments made to previous withdrawals - this is to be added to the closing balance)

27AB Grid for amounts withdrawn

Closing balance. Add boxes 27U, 27V, 27W, 27X, 27Y, 27Z, 27AA and then subtract 27AB if amounts were withdrawn. Print your answer in box 27AC. If the result is negative, put a minus sign in the last box

27AC Grid for closing balance