Inland Revenue
Te Tari Taake

Income Tax Act 2007

Estate or trust beneficiary details

IR6B
March 2019

2019

- Use this form for the 2019 tax year only. Read pages 37 to 42 of the IR6 guide 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.
- Remember - the combined totals of Boxes 24H must equal Box 18A 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

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. See pages 37 and 38 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 (if no, only complete boxes 24L, 24N, 24P)

Taxable distribution by non-complying trust

24J ▶ $, , .

Calculate tax on taxable income in Box 24H - see page 40 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. If 24N is greater than 24M print 0.00 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

Beneficiary's full name

Date of birth
Day   Month   Year

Beneficiary's full address

Beneficiary's IRD number

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Day	Month	Year

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Privacy To find out what may happen to the information you provide on this form read the note on page 56 of the guide.

To get more forms go to **www.ird.govt.nz** or see page 55 of the guide for our self-service numbers.