Inland Revenue
Te Tari Taake

Income Tax Act 2007

Estate or trust beneficiary details

IR6B
March 2024
2024

- Use this form for the 2024 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 must equal Box 21A 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

☐ There has been a distribution to this beneficiary but it has been valued at nil

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Amounts withdrawn from the trust during the year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

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

☐ There has been a distribution to this beneficiary but it has been valued at nil

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 $