

Income Tax Act 2007, Tax Administration Act 1994

Estate or trust

Income tax return

## IR6 2018

## 1 April 2017 to 31 March 2018

If the estate or trust's name, IRD number and postal address are shown correctly above, go straight to Question 4.				
1. If the estate or trust's IRD number is <b>not</b> shown above, print it in Box 1.	(8 digit numbers start in the second box 1 2 3 4 5 6 7 8)			
<ul><li>2. Is the correct estate or trust name shown above?</li><li>No</li><li>See page 10 of the guide.</li></ul>	Yes Go to Question 3.			
<ul> <li>If the correct postal address is not shown above, print</li> <li>Street address or PO Box number</li> <li>Suburb, box lobby or RD</li> <li>Don't print your tax agent's address here. See page 9 content</li> </ul>	Town or city			
<ul><li>4. If the correct daytime phone number is not printed below, print it in Box 4.</li></ul>	Prefix Phone number			
<ul> <li>5. Print your business industry classification (BIC) code in Box 5. See page 10 of the guide.</li> </ul>				
<ul> <li>5. If the estate or trust's correct bank account number is not shown below, print it in Box 6.</li> <li>6 Bank Branch Account number Suffix</li> <li>e If the suffix has only two numbers, enter them in the first two squares of the suffix box.</li> <li>e For information about direct crediting see page 10 of the guide.</li> </ul>				
<ul> <li>7. Is this the estate or trust's first return?</li> <li>No Go to Question 7A. Yes</li> <li>7</li> </ul>	Print the date of death (estate) or the start date (trust) in Box 7. Day Month Year			
<b>7A.</b> Has the estate or trust ceased?NoGo to Question 7B.Yes	See page 10 of the guide.			
<ul> <li>7B. Do you have any gross income, losses brought forward to declare at Question 20, distributions to declare at Questions 21 or 22, or any disclosures to make at Question 23?</li> <li>No See the nil return note on page 11 of the guide, then complete and sign the declaration at the end of this return. You don't need to answer any further questions.</li> <li>Yes Go to Question 8.</li> </ul>				
8. Tick to show the type of estate or trust. See the notes on pages 11 to 12 of the guide.	Complying trust Foreign trust Non-complying trust			

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9.	Did the estate or trust have any <b>New Zealand interest</b> paid or credited No Go to Question 10. Total RWT <b>9A \$</b>	to it? Yes See pages 14 to 16 of the guide. Print the details below Total gross interest - if a loss, put a minus sign in the last box 9B \$
10.	Did the estate or trust have any <b>New Zealand dividends</b> paid or credite No Go to Question 11. Total dividend imputation credits 10 \$ Total dividend RWT credits 10 \$	to it? Yes See pages 16 and 17 of the guide. Print the details below Total gross dividends
11.	Did the estate or trust receive any <b>taxable distributions from a Māori a</b> No Go to Question 12. Total Māori authority credits	authority?         Yes       See page 18 of the guide. Print the totals here.         Total Māori authority distributions         11B       \$
12.	Did the estate or trust receive <b>income from a partnership</b> , <b>estate or tru</b> No Go to Question 13. Total partnership, estate or trust tax credits <b>12A \$</b>	Yes See pages 19 and 20 of the guide. Print the totals here. Total partnership, estate or trust income - if a loss, put a minus sign in the last box 12B \$
13.	Did the estate or trust receive any <b>income from overseas?</b> No Go to Question 14. Total overseas tax paid 13A \$ ,	Yes See pages 20 to 24 of the guide. Print the totals here. Total overseas income - if a loss, put a minus sign in the last box <b>13B</b> \$
14.	Did the estate or trust receive any <b>look-through company (LTC) incom</b> Questions 9, 10, 11, 12 and 16). No Go to Question 15. Total LTC tax credits 14A \$ Non-allowable deductions this year 14C \$ Either add Boxes 14B and 14C, or subtract Box 14D from 14B. Print your answer in Box 14E.	<ul> <li>He? (Exclude any income/loss received that you've included at</li> <li>Yes See pages 24 and 25 in the guide. Print the totals here.</li> <li>Total active LTC income - if a loss, put a minus sign in the last box</li> <li>14B \$</li> <li>Prior years' non-allowable deductions claimed this year</li> <li>14D \$</li> <li>Adjusted LTC income - if a loss, put a minus sign in the last box</li> <li>14E \$</li> </ul>
15.	Did the estate or trust receive <b>income from business or rental activitie</b> 13B, 14B or 14E.) No Go to Question 16.	<ul> <li>See pages 26 and 27 of the guide. Print the totals here. Net income from business or rental - if a loss, put a minus sign in the last box</li> <li>\$</li> </ul>
16.	Did the estate or trust receive any other income? Includes income from a No Go to Question 17. Name of payer Type of income Total tax credits from other income 16A \$ Residential Land Withholding Tax (RLWT) credit 16AA \$ Refer to the RLWT update on the notes page (IR6N)	ny taxable property sales/disposals not shown in another question Yes See pages 27 to 29 of the guide. Print the details below Total other income - if a loss, put a minus sign in the last box 16B \$ , , , , .
17.	Total income and total tax credits. Add Boxes 9A, 10A, 11A, 12A, 13A, 14A and 16A. Print the total in Box 17A. Total tax credits	Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15B and 16B. Print the total in Box 17B. Total income - if a loss, put a minus sign in the last box <b>17B</b>

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18.	Income allocation. See pages 31 and 32 of the guide before allocation Beneficiary income 18A \$ , , , , , , , , , , , , , , , , , ,	ng income. Trustee income 18B \$ , , , , , , ,	
19.	Can the estate or trust claim <b>expenses?</b> See page 33 of the guide. No O Go to Question 20.	Yes Print the amount in Box 19. Total expenses claimed 19 \$ , , , , , , , , , , , , , , , , , ,	
20.	Does the estate or trust have <b>losses brought forward?</b> See page 33 of No Go to Question 21. Amount brought forward 20A \$ ,	the guide. Yes Print the details in Box 20A and Box 20B. Amount claimed this year 20B \$ , , , ,	
For	Foreign and non-complying trusts - distributions to beneficiaries		
Con	nplete this section only if this return is for a foreign or non-complyin	g trust. See pages 34 and 35 of the guide.	
21.	Did the estate or trust make a distribution to any beneficiary during t No O Go to Question 22.	he year? Yes Print the total distributions in Box 21. Attach details. Total distributions	
22.	Did the estate or trust make a taxable distribution to any beneficiary of No Go to Question 23.	during the year? Yes Print the total taxable distributions in Box 22. Total taxable distributions 22 \$	
Add	litional disclosure of foreign investments		
23.	If the estate or trust calculates CFC or FIF income under Question 13 Tick "Yes" if additional disclosure is required. 23 No Go to Question 24.	please read page 36 of the guide. Yes O Go to Question 24.	
Ben	eficiary details - attach completed IR6B 2018 form(s) to the top og	f this page	
24.	<ul><li>24. Read pages 37 to 42 of the guide for information about completing the details on the IR6B 2018 form(s) for each beneficiary.</li></ul>		
	Add the total tax payable for all beneficiaries from Boxes 24S of your 1	R6B form(s) and print the total in Box 24T. (Tick one) Credit Debit	
Tru	stee income and calculation of tax		
25.	Calculate tax on trustee income here (including allocations to mine	or beneficiaries - see page 43 of the guide).	
	Subtract the amounts in Boxes 19 and 20B from the trustee income in Box 18B. Print the answer in Box 25A. If the result is a negative amount, print "0.00".	<b>25A</b> \$ , 0 0	
	Multiply the amount in Box 25A by 0.33 (33%). Print the answer in Box 25B. This is the total tax payable.	25B \$ ,	
	Print the trustee's share of overseas tax paid in Box 25C. See page 43 of the guide.	25C) \$ , , , , , , , , , , , , , , , , , ,	
	Subtract Box 25C from Box 25B. Print the answer in Box 25D. If 25C is larger than 25B print "0.00".	25D \$ , , , , , , , , , , , , , , , , , ,	
	Print the trustee's share of dividend imputation credits in Box 25E. See pages 43 and 45 of the guide.	25E \$ ,	
	Subtract Box 25E from Box 25D. Print the answer in Box 25F. If 25E is larger than 25D print "0.00".	25F \$ , , , , , , , , , , , , , , , , , ,	
	Print the trustee's share of RWT and other tax credits in Box 25G. See page 44 of the guide.	25G \$ ,	
	Print the difference between Box 25G and Box 25F in Box 25H.	25H) \$	
	If Box 25G is larger than Box 25F, the difference is a credit. If Box 25F is larger than Box 25G, the difference is a debit.	(Tick one) Credit Debit	

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Sun	nmary of tax payable					
	<b>Calculate the tax payable here</b> Copy the total tax payable on beneficiaries' income from Box 24T on page 3 to Box 26A. Copy the total tax payable on trustees' income from Box 25H on page 3 to Box 26B.	26A \$ , , ,				
	If Box 26B is a debit, add Box 26A and Box 26B.	(Tick one) Credit Debit				
	If Box 26B is a credit, subtract Box 26B from Box 26A. Print your answer in Box 26C. This is the residual income tax.	26C   \$     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,     ,   ,				
	Print any 2018 provisional tax paid in Box 26D, including any voluntary payments.	26D \$ , , .				
	If Box 26C is a credit, add Box 26C and Box 26D. This is a refund. If Box 26C is a debit, subtract Box 26D from Box 26C. This is the tax to pay. If Box 26D is larger than Box 26C, the difference is a refund. Print your answer in Box 26E. <b>Tax to pay is due by 7 February 2019. If you have a tax agent, see page 5</b>	26E \$ , , , , , , , , , , , , , , , , , ,				
27.	If the estate or trust is getting a refund, how do you want it paid?	57 6				
	Copy the refund from Box 26E to Box 27. See pages 45-47 of the guide. Print any overpayment of 2019 provisional tax to be refunded or transferred in Box 27A.	27 \$ , , . 27A \$ , , .				
	Add Boxes 27 and 27A. Print the answer in Box 27B. Please transfer the refund to:	27B \$ , ,				
	2019 provisional tax. Print the amount in Box 27C.	27C) \$				
	Another taxpayer's income tax account. Are you associated? See the note on page 45 of the guide.	27D Yes No				
	Name of taxpayer receiving refund					
	Their IRD number	27E				
	Year ended 31 March Amount	27F \$ , .				
	<ul> <li>Subtract Boxes 27C and 27F from Box 27B. Print the answer in Box 27G. This is the balance to be refunded.</li> <li>The fastest and safest way to receive your refund is by direct credit to y correct bank account number is preprinted at Question 6. If your bank Question 6.</li> </ul>					
28.	<b>Initial provisional tax liability</b> . Is this the first year the estate or trust star See pages 47 to 48 of the guide.	ted to derive gross income from a taxable activity?				
	No Go to Question 29. Yes Print the start date in Box 28.	28 Day Month Year				
29.	Read the notes on pages 48 to 51 of the guide to work out the provision	nal tax. Print the details below.				
	• Print the option used ( <b>S</b> , <b>E</b> or <b>R</b> ) in Box 29A.	29A				
	• If you are using <b>S</b> or <b>E</b> , print the provisional tax payable in Box 29B.	29B▶ \$,				
Notice of assessment and declaration Please see page 54 of the guide.						
30.	Please read and sign the following. The information in this return is true and correct and represents my assessment for the year ended 31 March 2018 as required under the Tax Administration Act 1994.					
	Remember, send your return by 7 July. If you have a tax agent see page 7 of the	There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records.				
	For where to send this completed return - see page 56 of the guide.					
<b>Privacy</b> To find out what may happen to the information you provide on this form, see page 54 of the guide.						
OFFICE USE ONLY 31 Operator Corresp. Payment Al Yes No Scanner						