



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 **not** shown above, print it in Box 1.



(8 digit numbers start in the second box 1 2 3 4 5 6 7 8)

2. Is the correct estate or trust name shown above?

No See page 10 of the guide.

Yes Go to Question 3.

3. If the correct **postal** address is **not** shown above, print it in Box 3.



Street address or PO Box number

Suburb, box lobby or RD

Town or city

Don't print your tax agent's address here. See page 9 of the guide.

4. If the correct daytime phone number is **not** printed below, print it in Box 4.



Prefix

Phone number

5. Print your business industry classification (BIC) code in Box 5. See page 10 of the guide.



6. If the estate or trust's correct bank account number is **not** shown below, print it in Box 6.



Bank

Branch

Account number

Suffix

- If the suffix has only two numbers, enter them in the first two squares of the suffix box.
- For information about direct crediting see page 10 of the guide.

7. Is this the estate or trust's first return?

No Go to Question 7A.

Yes Print the date of death (estate) or the start date (trust) in Box 7.



Day

Month

Year

7A. Has the estate or trust ceased?

No Go to Question 7B.

Yes See page 10 of the guide.

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?

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.

Yes Go to Question 8.

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

Staple cheque here

Income

9. Did the estate or trust have any **New Zealand interest** paid or credited to it?
 No Go to Question 10. Yes See pages 14 to 16 of the guide. Print the details below.
 Total RWT
9A ▶ \$, , .
 Total gross interest - if a loss, put a minus sign in the last box
9B ▶ \$, , .

10. Did the estate or trust have any **New Zealand dividends** paid or credited to it?
 No Go to Question 11. Yes See pages 16 and 17 of the guide. Print the details below.
 Total dividend imputation credits
10 ▶ \$, , .
 Total dividend RWT credits
10A ▶ \$, , .
 Total gross dividends
10B ▶ \$, , .

11. Did the estate or trust receive any **taxable distributions from a Māori authority**?
 No Go to Question 12. Yes See page 18 of the guide. Print the totals here.
 Total Māori authority credits
11A ▶ \$, , .
 Total Māori authority distributions
11B ▶ \$, , .

12. Did the estate or trust receive **income from a partnership, estate or trust**?
 No Go to Question 13. Yes See pages 19 and 20 of the guide. Print the totals here.
 Total partnership, estate or trust tax credits
12A ▶ \$, , .
 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 **income from overseas**?
 No Go to Question 14. Yes See pages 20 to 24 of the guide. Print the totals here.
 Total overseas tax paid
13A ▶ \$, , .
 Total overseas income - if a loss, put a minus sign in the last box
13B ▶ \$, , .

14. Did the estate or trust receive any **look-through company (LTC) income**? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 12 and 16).
 No Go to Question 15. Yes See pages 24 and 25 in the guide. Print the totals here.
 Total LTC tax credits
14A ▶ \$, , .
 Total active LTC income - if a loss, put a minus sign in the last box
14B ▶ \$, , .
 Non-allowable deductions this year
14C ▶ \$, , .
 Prior years' non-allowable deductions claimed this year
14D ▶ \$, , .
 Adjusted LTC income - if a loss, put a minus sign in the last box
14E ▶ \$, , .
 Either add Boxes 14B and 14C, or subtract Box 14D from 14B.
 Print your answer in Box 14E.

15. Did the estate or trust receive **income from business or rental activities**? (Don't include any amounts shown in Boxes 9B, 10B, 11B, 12B, 13B, 14B or 14E.)
 No Go to Question 16. Yes 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
15B ▶ \$, , .

16. Did the estate or trust receive any **other income**? Includes income from any taxable property sales/disposals not shown in another question.
 No Go to Question 17. Yes See pages 27 to 29 of the guide. Print the details below.
 Name of payer
 Type of income
 Total tax credits from other income
16A ▶ \$, , .
 Total other income - if a loss, put a minus sign in the last box
16B ▶ \$, , .
 Residential Land Withholding Tax (RLWT) credit
16AA ▶ \$, , .
 Refer to the RLWT update on the notes page (IR6N)

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
17A ▶ \$, , .
 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
17B ▶ \$, , .

18. Income allocation. See pages 31 and 32 of the guide before allocating income.

Beneficiary income

18A ▶ \$, , .

Trustee income

18B ▶ \$, , .

19. Can the estate or trust claim expenses? See page 33 of the guide.

No Go to Question 20.

Yes Print the amount in Box 19.

Total expenses claimed

19 ▶ \$, , .

20. Does the estate or trust have losses brought forward? See page 33 of the guide.

No Go to Question 21.

Yes Print the details in Box 20A and Box 20B.

Amount brought forward

20A ▶ \$, , .

Amount claimed this year

20B ▶ \$, , .

Foreign and non-complying trusts - distributions to beneficiaries

Complete this section only if this return is for a foreign or non-complying trust. See pages 34 and 35 of the guide.

21. Did the estate or trust make a distribution to any beneficiary during the year?

No Go to Question 22.

Yes Print the total distributions in Box 21. Attach details.

Total distributions

21 ▶ \$, , .

22. Did the estate or trust make a taxable distribution to any beneficiary during the year?

No Go to Question 23.

Yes Print the total taxable distributions in Box 22.

Total taxable distributions

22 ▶ \$, , .

Additional disclosure of foreign investments

23. If the estate or trust calculates CFC or FIF income under Question 13 please read page 36 of the guide.

Tick "Yes" if additional disclosure is required.

23 ▶ No Go to Question 24.

Yes Go to Question 24.

Beneficiary details - attach completed IR6B 2018 form(s) to the top of this page

24. Read pages 37 to 42 of the guide for information about completing the details on the IR6B 2018 form(s) for each beneficiary.

Add the total tax payable for all beneficiaries from Boxes 24S of your IR6B form(s) and print the total in Box 24T.

24T ▶ \$, , .

(Tick one) Credit Debit

Trustee income and calculation of tax

25. Calculate tax on trustee income here (including allocations to minor 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".

25A ▶ \$, , . 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

