



IR6 2020

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)

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

No See page 9 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 22, distributions to declare at Questions 23 and 24, or any disclosures to make at Question 25?

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 trust. See the notes on pages 11 to 13 of the guide.



Complying trust Foreign trust Non-complying trust

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 17 to 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 18 to 19 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 23 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, 17 and 18).

No Go to Question 15.

Yes See pages 24 to 26 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 ▶ \$, , .

Either add Boxes 14B and 14C, or subtract Box 14D from 14B.
Print your answer in Box 14E.

Adjusted LTC income - if a loss, put a minus sign in the last box

14E ▶ \$, , .

15. Did the estate or trust receive any **income or incur any expenditure from residential property**?

No Go to Question 16.

Yes See pages 26 to 30 in the guide. Print the totals here.

Select which method you are using. (tick one) Portfolio Individual Combination

Total residential income

15A ▶ \$, , .

Residential rental deductions

15B ▶ \$, , .

Excess residential rental deductions brought forward

15C ▶ **Not applicable**

Residential rental deductions claimed this year

15D ▶ \$, , .

Net residential income - if a loss, put a minus sign in the last box

15E ▶ \$, , .

Excess residential rental deductions carried forward

15F ▶ \$, , .

16. Did the estate or trust receive income from **business or other rental activities**? (Do not include any income already shown at Questions 9 to 15).

No Go to Question 17.

Yes See pages 31 to 32 of the guide. Print the totals here.

Net profit or loss from business or other rental - if a loss, put a minus sign in the last box

16B ▶ \$, , .

17. Did the estate or trust receive any **income from taxable property sales/disposals** not already included elsewhere in the return? (Do not include any bright-line loss.)

No Go to Question 18.

Yes Print details here. See pages 32 to 33 of the guide.

Residential land withholding tax (RLWT) credit

17A ▶ \$, , .

Profit/loss from sale of property - if a loss, put a minus sign in the last box

17B ▶ \$, , .

18. Did the estate or trust receive any **other income**?

No Go to Question 19.

Yes See pages 34 to 36 of the guide. Print the details below.

Name of payer

Type of income

Total tax credits from other income

18A ▶ \$, , .

Total other income - if a loss, put a minus sign in the last box

18B ▶ \$, , .

19. **Total income and total tax credits.**

Add Boxes 9A, 10A, 11A, 12A, 13A, 14A, and 18A. Print the total in Box 19A.

Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15E, 16B, 17B and 18B. Print the total in Box 19B.

Total tax credits

19A ▶ \$, , .

Total income - if a loss, put a minus sign in the last box

19B ▶ \$, , .

20. **Income allocation. See pages 37 to 38 of the guide before allocating income.**

Beneficiary income

20A ▶ \$, , .

Trustee income

20B ▶ \$, , .

21. Can the estate or trust claim **expenses**? See page 39 of the guide.

No Go to Question 22.

Yes Print the amount in Box 21.

Total expenses claimed

21 ▶ \$, , .

22. Does the estate or trust have **losses brought forward**? See pages 39 to 40 of the guide.

No Go to Question 23.

Yes Print the details in Box 22A and Box 22B.

Amount brought forward

22A ▶ \$, , .

Amount claimed this year

22B ▶ \$, , .

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 40 to 42 of the guide.

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

No Go to Question 24.

Yes Print the total distributions in Box 23. Attach details.

Total distributions

23 ▶ \$, , .

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

No Go to Question 25.

Yes Print the total taxable distributions in Box 24.

Total taxable distributions

24 ▶ \$, , .

Additional disclosure of foreign investments and BEPS information

25. If the estate or trust calculates CFC or FIF income under Question 13 or is required to make a BEPS disclosure, please read page 42 of the guide. Tick "Yes" if additional disclosure is required.

25 ▶ No Go to Question 26.

Yes Go to Question 26.

Beneficiary details - attach completed IR6B 2020 form(s) to the top of this page

26. Read pages 43 to 48 of the guide for information about completing the details on the IR6B 2020 form(s) for each beneficiary.

Add the total tax payable for all beneficiaries from Boxes 26S of your IR6B form(s) and print the total in Box 26T.

26T ▶ \$, , . (Tick one) Credit Debit

Trustee income and calculation of tax

27. Calculate tax on trustee income here (including allocations to minor beneficiaries - see pages 49 to 50 of the guide).

Subtract the amounts in Boxes 21 and 22B from the trustee income in Box 20B. Print the answer in Box 27A. If the result is a negative amount, print "0.00".

27A ▶ \$, , .

Multiply the amount in Box 27A by 0.33 (33%). Print the answer in Box 27B. This is the total tax payable.

27B ▶ \$, , .

Print the trustee's share of overseas tax paid in Box 27C. See page 49 of the guide.

27C ▶ \$, , .

Subtract Box 27C from Box 27B. Print the answer in Box 27D. If 27C is larger than 27B print "0.00".

27D ▶ \$, , .

Print the trustee's share of dividend imputation credits in Box 27E. See page 59 of the guide.

27E ▶ \$, , .

Subtract Box 27E from Box 27D. Print the answer in Box 27F. If 27E is larger than 27D print "0.00".

27F ▶ \$, , .

Print the trustee's share of RWT and other tax credits in Box 27G. See page 50 of the guide.

27G ▶ \$, , .

Print the difference between Box 27G and Box 27F in Box 27H. If Box 27G is larger than Box 27F, the difference is a credit. If Box 27F is larger than Box 27G, the difference is a debit.

27H ▶ \$, , .

(Tick one) Credit Debit

Summary of tax payable

28. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 26T to Box 28A.

28A ▶ \$, , .

Copy the total tax payable on trustees' income from Box 27H to Box 28B.

28B ▶ \$, , .

(Tick one) Credit Debit

If Box 28B is a debit, add Box 28A and Box 28B. If Box 28B is a credit, subtract Box 28B from Box 28A. Print your answer in Box 28C.

28C ▶ \$, , .

(Tick one) Credit Debit

This is the residual income tax.

Print any 2020 provisional tax paid in Box 28D, including any voluntary payments.

28D ▶ \$, , .

If Box 28C is a credit, add Box 28C and Box 28D. This is a refund. If Box 28C is a debit, subtract Box 28D from Box 28C. This is the tax to pay. If Box 28D is larger than Box 28C, the difference is a refund. Print your answer in Box 28E.

28E ▶ \$, , .

(Tick one) Refund Tax to pay

Tax to pay is due by 7 February 2021. If you have a tax agent, see page 59 of the guide.

29. If the estate or trust is getting a refund, how do you want it paid?

Copy the refund from Box 28E to Box 29. See pages 51 to 53 of the guide.

29 ▶ \$, , .

Print any overpayment of 2021 provisional tax to be refunded or transferred in Box 29A.

29A ▶ \$, , .

Add Boxes 29 and 29A. Print the answer in Box 29B.

29B ▶ \$, , .

Please transfer the refund to:

2021 provisional tax. Print the amount in Box 29C.

29C ▶ \$, , .

Another taxpayer's income tax account. Are you associated? See the note on page 52 of the guide.

29D ▶ Yes No

Name of taxpayer receiving refund

Their IRD number **29E** ▶

Year ended 31 March Amount **29F** ▶ \$, , .

Subtract Boxes 29C and 29F from Box 29B. Print the answer in Box 29G. This is the balance to be refunded. **29G** ▶ \$, , .

- The fastest and safest way to receive your refund is by direct credit to your estate or trust's bank account. Please check the correct bank account number is preprinted at Question 6. If your bank account number isn't preprinted, please include it at Question 6.

30. Initial provisional tax liability. Is this the first year the estate or trust started to derive gross income from a taxable activity? See pages 53 to 54 of the guide.

No Go to Question 31. **30** ▶ / /
Yes Print the start date in Box 30. Day Month Year

31. Read the notes on pages 54 to 57 of the guide to work out the provisional tax. Print the details below.

- Print the option used (S, E or R) in Box 31A. **31A** ▶
- If you are using S or E, print the provisional tax payable in Box 31B. **31B** ▶ \$, , .

Notice of assessment and declaration Please see page 60 of the guide.

32. 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 2020 as required under the Tax Administration Act 1994.

Signature
Date / /

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.

Remember, send your return by 7 July. If you have a tax agent see page 8 of the guide. For where to send this completed return - see page 62 of the guide.

Privacy To find out what may happen to the information you provide on this form, see page 62 of the guide.

OFFICE USE ONLY

33 ▶

Correspondence indicator

AI Yes No