Inland Revenue
Te Tari Taake

Income tax return
Estate or trust

Income Tax Act 2007, Tax Administration Act 1994

Name

Address

IR6 2025

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.

   1 (8 digit numbers start in the second box 12345678)

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

   No ☐ See the guide for further details. Yes ☐ Go to Question 3.

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

   3
   Street address or PO Box number
   Suburb, box lobby or RD Town or city

   Do not print your tax preparer's address here. See the guide for further details.

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

   4 Prefix Phone number

5. Print your business industry classification (BIC) code in Box 5. See the guide for further details.

   5

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

   6 Bank Branch Account number Suffix

   - If the suffix has only 2 numbers, enter them in the first 2 squares of the suffix box.
   - See the guide for further details about direct crediting.

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.

   7 Day Month Year

7A. Has the estate or trust ceased?

No ☐ Go to Question 7B. Yes ☐ See the guide for further details.

7B. Do you have any gross income, losses brought forward to declare at Question 23, distributions to declare at Questions 24 and 25, or any disclosures to make at Question 26?

No ☐ See the guide for further details, then complete and sign the declaration at the end of this return. You do not need to answer any further questions.

Yes ☐ Go to Question 7C.

7C. Is the return for a Disabled beneficiary trust?

No ☐ Go to Question 8.

Yes ☐ See the guide for further details.

8. Select the type of trust. See the guide for further details. (tick 1)

   8 ☐ 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 the guide for further details. 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 the guide for further details. 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 the guide for further details. Print the details below.

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 the guide for further details. Print the details below.

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 the guide for further details. Print the details below.

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 the guide for further details. Print the details below.

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 expenses from residential property**?

No ☐ Go to Question 16. Yes ☐ See the guide for further details. Print the details below.

Select which method you are using. (tick 1) Portfolio ☐ Individual ☐ Combination ☐

Gross residential rental income
15A $ ____ , ____ , ____ . __

Net bright-line profit (excluding losses)
15B $ ____ , ____ , ____ . __

Other residential income
15C $ ____ , ____ , ____ . __

Total combined residential income
Add Boxes 15A, 15B and 15C. Print the total in Box 15D.
15D $ ____ , ____ , ____ . __

Residential rental deductions
15E $ ____ , ____ , ____ . __

Excess residential rental deductions brought forward
15F $ ____ , ____ , ____ . __

Residential rental deductions claimed this year
15G $ ____ , ____ , ____ . __

Net residential income - if a loss, put a minus sign in the last box
15H $ ____ , ____ , ____ . __

Excess residential rental deductions carried forward
15I $ ____ , ____ , ____ . __

Staple here

16. Did the estate or trust incur any **interest from residential property?**

No ☐ Go to Question 17.

Yes ☐ See the guide for further details. Print the details below.

Total interest on residential property

16A $, , .

Interest expense claimed

16B $, , .

Reason for interest expense claimed

16C

☐ A Maori exempt company or not a residential land company
☐ New build exemption
☐ Certain schedule 15 exclusions or property not in NZ
☐ Development or land business exemption
☐ Phasing of interest
☐ Emergency, transitional, social or council housing
☐ Approved build-to-rent exclusion

17. 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 18.

Yes ☐ See the guide for further details. Print the details below.

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

17B $, , .

18. 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 19.

Yes ☐ See the guide for further details. Print the details below.

Residential land withholding tax (RLWT) credit

18A $, , .

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

18B $, , .

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

No ☐ Go to Question 20.

Yes ☐ See the guide for further details. Print the details below.

Name of payer

Type of income

Total tax credits from other income

19A $, , .

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

19B $, , .

20. Total income and total tax credits.

Add Boxes 9A, 10A, 11A, 12A, 13A, 14A, and 19A.
Print the total in Box 20A.

Total tax credits

20A $, , .

Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15H, 17B, 18B and 19B.
Print the total in Box 20B.

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

20B $, , .

21. Income allocation. See the guide for further details before allocating income.

Beneficiary income (excluding minor and corporate beneficiaries)

21A $, , .

Trustee income

21B $, , .

Minor and corporate beneficiary income

21C $, , .

22. Can the estate or trust claim **expenses?** See the guide for further details.

No ☐ Go to Question 23.

Yes ☐ Print the amount in Box 22.

Total expenses claimed

22 $, , .

23. Does the estate or trust have **losses brought forward?** See the guide for further details.

No ☐ Go to Question 24.

Yes ☐ Print the details in Box 23A and Box 23B.

Amount brought forward

23A $, , .

Amount claimed this year

23B $, , .

Foreign and non-complying trusts - distributions to beneficiaries

Complete this section only if this return is for a foreign or non-complying trust. See the guide for further details.

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

No ☐ Go to Question 25.

Yes ☐ Print the total distributions in Box 24. Attach details.

Total distributions

24 $, , .

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

No ☐ Go to Question 26.

Yes ☐ Print the total taxable distributions in Box 25.

Total taxable distributions

25 $, , .

Additional disclosure of foreign investments

26. If the estate or trust calculates CFC or FIF income under Question 13, see the guide for further details. Tick "Yes" if additional disclosure is required.

26 No ☐ Go to Question 27. Yes ☐ Go to Question 27.

Beneficiary details - attach completed IR6B 2025 form(s) to the top of this page

27. See the guide for further details about completing the details on the IR6B 2025 form(s) for each beneficiary.

Add the total tax payable for all beneficiaries from Boxes 27T of your IR6B form(s) and print the total in Box 27Z.

27Z $, , .

Trustee income and calculation of tax

28. Calculate tax on trustee income here (including allocations to corporate/minor beneficiaries - see the guide for further details).

Subtract the amounts in Boxes 22 and 23B from the trustee income in Box 21B. Print the answer in Box 28A. If the result is a negative amount, print "0.00". **28A** $, , . 0 0

Multiply the amount in Box 28A by the trust's tax rate. Print the answer in Box 28B. **28B** $, , .

Calculate tax on the minor and corporate beneficiary income. Multiply Box 21C by 0.39 (39%). Print the answer in Box 28C. **28C** $, , .

Add Box 28B and Box 28C. Print the answer in Box 28D. This is the total tax payable. **28D** $, , .

Print the trustee's share of overseas tax paid in Box 28E. See the guide for further details. **28E** $, , .

Subtract Box 28E from Box 28D. Print the answer in Box 28F. If 28E is larger than 28D print "0.00". **28F** $, , .

Print the trustee's share of dividend imputation credits in Box 28G. See the guide for further details. **28G** $, , .

Subtract Box 28G from Box 28F. Print the answer in Box 28H. If 28G is larger than 28F print "0.00". **28H** $, , .

Print the trustee's share of RWT and other tax credits in Box 28I. See the guide for further details. **28I** $, , .

Print the difference between Box 28I and Box 28H in Box 28J.. **28J** $, , .

If Box 28I is larger than Box 28H, the difference is a credit.
If Box 28H is larger than Box 28I, the difference is a debit.

(Tick 1) Credit ☐ Debit ☐

Summary of tax payable

29. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 27Z to Box 29A. **29A** $, , .

Copy the total tax payable on trustees' income from Box 28J to Box 29B. **29B** $, , .

(Tick 1) Credit ☐ Debit ☐

If Box 29B is a debit, add Box 29A and Box 29B.
If Box 29B is a credit, subtract Box 29B from Box 29A.
Print your answer in Box 29C.
This is the residual income tax.

29C $, , .

(Tick 1) Credit Debit

Print any 2025 provisional tax paid in Box 29D, including any voluntary payments.

29D $, , .

If Box 29C is a credit, add Box 29C and Box 29D. This is a refund.
If Box 29C is a debit, subtract Box 29D from Box 29C. This is the tax to pay.
If Box 29D is larger than Box 29C, the difference is a refund.
Print your answer in Box 29E.
Tax to pay is due by 7 February 2026. See the guide for further details.

29E $, , .

(Tick 1) Refund Tax to pay

30. If the estate or trust is getting a refund, how do you want it paid?
Copy the refund from Box 29E to Box 30. See the guide for further details.

30 $, , .

Please transfer the refund to:

- 2026 provisional tax. Print the amount in Box 30A. — 30A $, , .
- Another taxpayer's income tax account. Are you associated? See the guide for further details. — 30B Yes No

Name of taxpayer receiving refund

Their IRD number 30C

Year ended 31 March

Amount 30D $, , .

Subtract Boxes 30A and 30D from Box 30. Print the answer in Box 30E.
This is the balance to be refunded.

30E $, , .

- 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 is not preprinted, please include it at Question 6.

31. Initial provisional tax liability. Is this the first year the estate or trust started to derive gross income from a taxable activity? See the guide for further details.

No Go to Question 32.
Yes Print the start date in Box 31.

31 Day Month Year

32. See the guide for further details on working out Provisional Tax. Print the details below.

- Print the option used (**S**, **E** or **R**) in Box 32A. — 32A
- If you are using **S** or **E**, print the provisional tax payable in Box 32B. — 32B $, , .

33. If you do not need to comply with the additional reporting requirements for NZ domestic trusts tick the box and go to Question 39.
See the guide for further details.

34. Statement of Profit or Loss

- Print the trust's net profit/loss before tax. — 34A $, , .
- Print the trust's tax adjustments. — 34B $, , .

Statement of financial position

See the guide for further details.

35. Assets

Associated persons financial arrangements
35A $, , .

Land and Buildings
35B $, , .

35C Valuation method for Land and Buildings
- Historical cost
- Tax book value
- Market value

Shares/ownership interests
35D $, , .

Valuation method for Shares/ownership interests

35E ☐ Historical cost ☐ Tax book value

☐ Market value

Beneficiary current accounts

35F $, , .

Other assets

35G $, , .

Total assets

Add boxes 35A, 35B, 35D, 35F and 35G.
Print the total in box 35H

35H $, , .

36. Liabilities

Associated persons financial arrangements

36A $, , .

Beneficiary current accounts

36B $, , .

Other liabilities

36C $, , .

Total liabilities

Add boxes 36A, 36B and 36C. Print the total in box 36D

36D $, , .

37. Accumulated trust funds

Accumulated trust funds

Subtract box 36D from box 35H. Print the answer in box 37A.
If the amount is negative, put a minus sign in the last box

37A $, , .

38. Other financial metrics

Untaxed Gains

38A $, , .

Amounts withdrawn by beneficiaries during the year

38B $, , .

Notice of assessment and declaration See the guide for further details.

39. 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 2025 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 the guide for further details.
Send this form to: Inland Revenue, PO BOX 39090, Wellington Mail Centre, Lower Hutt, 5045

Privacy To find out what may happen to the information you provide on this form, see the guide for further details.

RESET FORM

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