



IR6 2026

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 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.



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.



Prefix

Phone number

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



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 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.



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)



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 ▶ \$, , .

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 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

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

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 the guide for further details. 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.

Total tax credits

19A ▶ \$, , .

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

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

19B ▶ \$, , .

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

Beneficiary income (excluding minor and corporate beneficiaries)

20A ▶ \$, , .

Trustee income

20B ▶ \$, , .

Minor and corporate beneficiary income

20C ▶ \$, , . **0 0**

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

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 the guide for further details.**

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 the guide for further details.

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 ▶ \$, , . **0 0**

Additional disclosure of foreign investments

25. 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.

25 No Go to Question 26.

Yes Go to Question 26.

Beneficiary details - attach completed IR6B 2026 form(s) to the top of this page

26. See the guide for further details about completing the details on the IR6B 2026 form(s) for each beneficiary.

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

26Z \$, , .

Trustee income and calculation of tax

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

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 \$, , . 0 0

Multiply the amount in Box 27A by the trust's tax rate. Print the answer in Box 27B.

27B \$, , .

Calculate tax on the minor and corporate beneficiary income. Multiply Box 20C by 0.39 (39%) on the whole dollars only. Print the answer in Box 27C.

27C \$, , .

Add Box 27B and Box 27C. Print the answer in Box 27D. This is the total tax payable.

27D \$, , .

Print the trustee's share of overseas tax paid in Box 27E. See the guide for further details.

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 dividend imputation credits in Box 27G. See the guide for further details.

27G \$, , .

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

27H \$, , .

Print the trustee's share of RWT and other tax credits in Box 27I. See the guide for further details.

27I \$, , .

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

27J \$, , .

(Tick 1) Credit Debit

Summary of tax payable

28. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 26Z to Box 28A.

28A \$, , .

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

28B \$, , .

(Tick 1) 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 1) Credit Debit

This is the residual income tax.

Print any 2026 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 1) Refund Tax to pay

Tax to pay is due by 7 February 2027. See the guide for further details.

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 the guide for further details.

29 \$, , .

Please transfer the refund to:

2027 provisional tax. Print the amount in Box 29A. **29A** ▶ \$, , .

Another taxpayer's income tax account.
Are you associated? See the guide for further details. **29B** ▶ Yes No

Name of taxpayer receiving refund

Their IRD number **29C** ▶

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

Subtract Boxes 29A and 29D from Box 29. Print the answer in Box 29E.
This is the balance to be refunded. **29E** ▶ \$, , .

- 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.

30. 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 31. **30** ▶
Yes Print the start date in Box 30. Day Month Year

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

32. If you do not need to comply with the additional reporting requirements for NZ domestic trusts tick the box and go to Question 38.
See the guide for further details.

33. Statement of Profit or Loss

- Print the trust's net profit/loss before tax. **33A** ▶ \$, , .
- Print the trust's tax adjustments. **33B** ▶ \$, , .

Statement of financial position

See the guide for further details.

34. Assets

Associated persons financial arrangements

34A ▶ \$, , .

Land and Buildings

34B ▶ \$, , .

34C ▶ Valuation method for Land and Buildings
 Historical cost Tax book value
 Market value

Shares/ownership interests

34D ▶ \$, , .

34E ▶ Valuation method for Shares/ownership interests
 Historical cost Tax book value
 Market value

Beneficiary current accounts

34F ▶ \$, , .

Other assets

34G ▶ \$, , .

Total assets

Add boxes 34A, 34B, 34D, 34F and 34G.
Print the total in box 34H

34H ▶ \$, , .

