

## Estate or trust beneficiary details

IR6B March 2025

2025 Income Tax Act 2007 Use this form for the 2025 tax year only. See the guide for further details before completing this form. Complete this form and attach it to the top of page 3 of the IR6 estate or trust income tax return. The combined totals of Boxes 27I must equal the combined totals of Box 21A and 21C of the IR6 return. Estate or trust name IRD number (8 digit numbers start in the second box. 12345678) Beneficiary's date of birth or Beneficiary's full name commencement date Day Month Year Beneficiary's full address Street address or PO Box number Suburb, box lobby or RD Town or city Beneficiary's jurisdiction of tax residency Beneficiary's IRD number Jurisdiction does not issue tax identification numbers (TINs) 27A 27B Beneficiary's TIN TIN not required in Jurisdiction 27C Beneficiary income: Calculate tax on Box 27K at 45 cents in the dollar Interest 27S Ş \$ 27D Total tax payable on beneficiary's income. Add Boxes 27R and 27S. Dividends If the result is negative, put a minus sign in the last box 27E Ş 27T Māori authority distributions This income is subject to the corporate/minor beneficiary rule 27F Ś **Beneficiary account movements** Overseas income Opening balance If the amount is negative, put a minus sign in the last box Ś 27G 27U Other income Ş 27H \$ Distributions that are taxable 27V S Taxable income (sum of Boxes 27D to 27H) 27I Ş Distributions that are not taxable S Estate or trust paying tax on beneficiary's income 27W Yes (if no, only complete boxes 27K, 27M, 27O, Amounts withdrawn from the trust during the year 27] No 27Q, 27U, 27V, 27W, 27X & 27Y) If the amount is negative, put a minus in the last box Taxable distribution by non-complying trust (Negative amount indicates repayments made to previous withdrawals this is to be added to the closing balance) Ś 27K 27X Tax on taxable income Ş 27L Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y. Overseas tax paid If the result is negative, put a minus sign in the last box Ś 27M 27Y S Subtract Box 27M from 27L. Print your answer in Box 27N Ś 27N Imputation credits \$ 270 Subtract Box 27O from Box 27N. Print your answer in Box 27P. If 27O is greater than 27N print 0.00 in Box 27P 27P S RWT and other tax credits (exclude any amounts shown in box 27M and 27O) Ş 27Q Subtract Box 27Q from Box 27P. Print your answer in Box 27R if the result is negative, put a minus in the last box 27R Ş

Beneficiary's full name	Beneficiary's date of birth or commencement			
Beneficiary's full address	date	Day	Month	Year
Street address or PO Box number				
Suburb, box lobby or RD	Town or city			
Beneficiary's jurisdiction				
of tax residency				
	Beneficiary's IRD number			
27A Jurisdiction does not issue tax identification numbers (TINs)	27B			
TIN not required in Jurisdiction	Beneficiary's TIN			
	27C			
Beneficiary income:	Calculate tax on Box 27K at 45 cents in	the doll	ar	
27D \$	275 \$			
27D S , , .	Total tax payable on beneficiary's income			
27E \$	If the result is negative, put a minus sign in 27T \$	i une last	DOX	
Māori authority distributions	···· ,	,	•	
27F \$	This income is subject to the corpo	orate/mi	nor beneficiary	rule
Overseas income	Beneficiary account movements Opening balance			
27G▶ \$	If the amount is negative, put a minus s	ign in th	e last box	
Other income	270 \$	,		
27H▶ \$ , , .	Distributions that are taxable			
Taxable income (sum of Boxes 27D to 27H)	27∨▶\$	,	•	
271 \$ , , , , , , , , , , , , , , , , , ,	Distributions that are taxable			
Estate or trust paying tax on beneficiary's income Yes (if no, only complete boxes 27K, 27M, 27O,	27W <b>\$</b> ,	<b>,</b>	•	
27J No 27Q, 27U, 27V, 27W, 27X & 27Y) Taxable distribution by non-complying trust	Amounts withdrawn from the trust due If the amount is negative, put a minus in	n the las	t box	
27K \$	(Negative amount indicates repayment this is to be added to the closing balance	s made t :e)	to previous with	idrawals –
Tax on taxable income	27X \$			
27L \$	Closing balance. Add boxes 27U, 27V, 2		then subtract 2	7X if amounts
Overseas tax paid	were withdrawn. Print your answer in b If the result is negative, put a minus sigr		ast box	
27M▶ \$ , ,	27Y \$			
Subtract Box 27M from 27L. Print your answer in Box 27N		,	•	
27N \$ , , .				
270 \$				
Subtract Box 27O from Box 27N. Print your answer in Box 27P.				
If 27O is greater than 27N print 0.00 in Box 27P				
RWT and other tax credits (exclude any amounts shown in box 27M and 27O)				
Subtract Box 27Q from Box 27P. Print your answer in Box 27R - if the result is negative, put a minus in the last box				
27R \$ , , .				

**Privacy** To find out what may happen to the information you provide on this form see the guide for further details. To get more forms go to **ird.govt.nz** or see the guide for further details, or our self-service numbers.