Inland Revenue
Te Tari Taake

Income Tax Act 2007

Estate or trust beneficiary details

2025

- **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. 1 2 3 4 5 6 7 8)

Beneficiary's full name

Beneficiary's date of birth or 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

27A Jurisdiction does not issue tax identification numbers (TINs)

TIN not required in Jurisdiction

Beneficiary's IRD number

27B

Beneficiary's TIN

27C

Beneficiary income:

Interest

27D $, , .

Dividends

27E $, , .

Māori authority distributions

27F $, , .

Overseas income

27G $, , .

Other income

27H $, , .

Taxable income (sum of Boxes 27D to 27H)

27I $, , .

Estate or trust paying tax on beneficiary's income

27J No Yes (if no, only complete boxes 27K, 27M, 27O, 27Q, 27U, 27V, 27W, 27X & 27Y)

Taxable distribution by non-complying trust

27K $, , .

Tax on taxable income

27L $, , .

Overseas tax paid

27M $, , .

Subtract Box 27M from 27L. Print your answer in Box 27N

27N $, , .

Imputation credits

27O $, , .

Subtract Box 27O from Box 27N. Print your answer in Box 27P.
If the result is negative, put a minus sign in the last box

27P $, , .

RWT and other tax credits (exclude any amounts shown in box 27M and 27O)

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 $, , .

Calculate tax on Box 27K at 45 cents in the dollar

27S $, , .

Total tax payable on beneficiary's income. Add Boxes 27R and 27S.
If the result is negative, print 0.00 in Box 27T

27T $, , .

This income is subject to the corporate/minor beneficiary rule

Beneficiary account movements

Opening balance
If the amount is negative, put a minus sign in the last box

27U $, , .

Distributions that are taxable

27V $, , .

Distributions that are not taxable

27W $, , .

Amounts withdrawn from the trust during the year
If the amount is negative, put a minus in the last box
(Negative amount indicates repayments made to previous withdrawals – this is to be added to the closing balance)

27X $, , .

Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y.
If the result is negative, put a minus sign in the last box

27Y $, , .

Beneficiary's full name

Beneficiary's date of birth or 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

27A

Jurisdiction does not issue tax identification numbers (TINs)

TIN not required in Jurisdiction

Beneficiary's IRD number

27B

Beneficiary's TIN

27C

Beneficiary income:

Interest

27D $, , .

Dividends

27E $, , .

Māori authority distributions

27F $, , .

Overseas income

27G $, , .

Other income

27H $, , .

Taxable income (sum of Boxes 27D to 27H)

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27J No Yes (if no, only complete boxes 27K, 27M, 27O, 27Q, 27U, 27V, 27W, 27X & 27Y)

Taxable distribution by non-complying trust

27K $, , .

Tax on taxable income

27L $, , .

Overseas tax paid

27M $, , .

Subtract Box 27M from 27L. Print your answer in Box 27N

27N $, , .

Imputation credits

27O $, , .

Subtract Box 27O from Box 27N. Print your answer in Box 27P.
If the result is negative, put a minus sign in the last box

27P $, , .

RWT and other tax credits (exclude any amounts shown in box 27M and 27O)

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 $, , .

Calculate tax on Box 27K at 45 cents in the dollar

27S $, , .

Total tax payable on beneficiary's income. Add Boxes 27R and 27S.
If the result is negative, print 0.00 in Box 27T

27T $, , .

This income is subject to the corporate/minor beneficiary rule

Beneficiary account movements

Opening balance
If the amount is negative, put a minus sign in the last box

27U $, , .

Distributions that are taxable

27V $, , .

Distributions that are taxable

27W $, , .

Amounts withdrawn from the trust during the year
If the amount is negative, put a minus in the last box
(Negative amount indicates repayments made to previous withdrawals – this is to be added to the closing balance)

27X $, , .

Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y.
If the result is negative, put a minus sign in the last box

27Y $, , .

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.