

## Estate or trust beneficiary details

2025

Income Tax Act 2007	2023
Use this form for the 2025 tax year only. See the guide for further deta Complete this form and attach it to the top of page 3 of the IR6 estate The combined totals of Boxes 27I must equal the combined totals of B	or trust income tax 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
Beneficiary's full name	date of birth or
,	commencement
Beneficiary's full address	Day Month Year
Street address or PO Box number	
Suburb, box lobby or RD	Town or city
Beneficiary's jurisdiction	
of tax residency	
Jurisdiction does not issue tax identification numbers (TINs)	Beneficiary's IRD number  27B
TIN not required in Jurisdiction	Beneficiary's TIN
	27C
Beneficiary income:	Calculate tax on Box 27K at 45 cents in the dollar
Interest	
27D \$	275 \$ , , ,
, , , , , , , , , , , , , , , , , , , ,	Total tax payable on beneficiary's income. Add Boxes 27R and 27S.
Dividends  27E \$	If the result is negative, print 0.00 in Box 27T  27T  \$
, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,
Māori authority distributions	This income is subject to the corporate/minor beneficiary rule
27F \$ , , , , ,	Beneficiary account movements
Overseas income	Opening balance
27G \$	If the amount is negative, put a minus sign in the last box
Other income	27U \$
c c	, , , , , , , , , , , , , , , , , , , ,
•	Distributions that are taxable
Taxable income (sum of Boxes 27D to 27H)	27V \$ ,
271 \$	Distributions that are not taxable
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Yes (if no, only complete boxes 27K, 27M, 27O,	Amounts withdrawn from the trust during the year
2/Q, 2/U, 2/W, 2/X & 2/Y)	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 –
27K \$	this is to be added to the closing balance)
Tax on taxable income	27X \$
27L <b>\$</b>	Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts
Overseas tax paid	were withdrawn. Print your answer in box 27Y.
	If the result is negative, put a minus sign in the last box
	27Y \$
Subtract Box 27M from 27L. Print your answer in Box 27N	
27N \$	
Imputation credits	
270 \$	
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 \$	
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Beneficiary's full name	Beneficiary's date of birth or commencement date
Beneficiary's full address	Day Month Year
Street address or PO Box number	
Suburb, box lobby or RD	Town or city
Beneficiary's jurisdiction of tax residency	
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	Calculate tax on Box 27K at 45 cents in the dollar
27D) \$	Total tax payable on beneficiary's income. Add Boxes 27R and 27S.
Dividends	If the result is negative, print 0.00 in Box 27T
27E \$ , , ,	27T \$ , , , , , , , , , , , , , , , , , ,
Māori authority distributions  27F \$	This income is subject to the corporate/minor beneficiary rule
Overseas income	Beneficiary account movements
27G \$	Opening balance If the amount is negative, put a minus sign in the last box
Other income	27U \$
27H \$	Distributions that are taxable
Taxable income (sum of Boxes 27D to 27H)	27V \$ , , , , , , , , , , , , , , , , , ,
271 \$	Distributions that are not taxable
Estate or trust paying tax on beneficiary's income  Yes (if no, only complete boxes 27K, 27M, 27O, 27U, 27W, 27W, 27W, 27W, 27W, 27W)	Amounts withdrawn from the trust during the year
27Q, 27U, 27V, 27X & 27Y)  Taxable distribution by non-complying trust	If the amount is negative, put a minus in the last box (Negative amount indicates repayments made to previous withdrawals –
27K \$	this is to be added to the closing balance)
Tax on taxable income	27X \$ , ,
27L \$ Overseas tax paid	Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y.
27M \$	If the result is negative, put a minus sign in the last box
Subtract Box 27M from 27L. Print your answer in Box 27N	27Y \$ , , .
27N \$ , ,	
Imputation credits  270 \$	
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 Bóx 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 <a href="ird.govt.nz">ird.govt.nz</a> or see the guide for further details, or our self-service numbers.