Inland Revenue
Te Tari Taake

IR6B
April 2026

Estate or trust beneficiary details

2026

Income Tax Act 2007

- Use this form for the 2026 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 26I must equal the combined totals of Box 20A and 20C 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

26A ▶ ☐ Jurisdiction does not issue tax identification numbers (TINs)

☐ TIN not required in Jurisdiction

Beneficiary's IRD number
26B ▶

Beneficiary's TIN
26C ▶

Beneficiary income:

Interest
26D ▶ $

Dividends
26E ▶ $

Māori authority distributions
26F ▶ $

Overseas income
26G ▶ $

Other income
26H ▶ $

Taxable income (sum of Boxes 26D to 26H)
26I $

☐ This income is subject to the corporate/minor beneficiary rule

Estate or trust paying tax on beneficiary's income
26J ▶ ☐ Yes ☐ No (if no, only complete boxes 26K, 26M, 26O, 26Q, 26U, 26V, 26W, 26X & 26Y)

Taxable distribution by non-complying trust
26K ▶ $

Tax on taxable income
26L ▶ $

Overseas tax paid
26M ▶ $

Subtract Box 26M from 26L. Print your answer in Box 26N
26N $

Imputation credits
26O ▶ $

Subtract Box 26O from Box 26N. Print your answer in Box 26P.
If the result is negative, put a minus sign in the last box
26P $

RWT and other tax credits (exclude any amounts shown in box 26M and 26O)
26Q ▶ $

Subtract Box 26Q from Box 26P. Print your answer in Box 26R -
if the result is negative, put a minus in the last box
26R $

Calculate tax on Box 26K at 45 cents in the dollar
26S $

Total tax payable on beneficiary's income. Add Boxes 26R and 26S.
If the result is negative, print 0.00 in Box 26T
26T ▶ $

Beneficiary account movements

Opening balance
If the amount is negative, put a minus sign in the last box
26U ▶ $

Distributions that are taxable
26V ▶ $

Distributions that are not taxable
26W ▶ $

Amounts withdrawn from the trust during the year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)
26X ▶ $

Closing balance. Add boxes 26U, 26V, 26W and then subtract 26X if amounts
were withdrawn. Print your answer in box 26Y.
If the result is negative, put a minus sign in the last box
26Y $

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

26A ▶ ☐ Jurisdiction does not issue tax identification numbers (TINs)

☐ TIN not required in Jurisdiction

Beneficiary's IRD number
26B ▶

Beneficiary's TIN
26C ▶

Beneficiary income:
Interest
26D ▶ $,   ,   .

Dividends
26E ▶ $,   ,   .

Māori authority distributions
26F ▶ $,   ,   .

Overseas income
26G ▶ $,   ,   .

Other income
26H ▶ $,   ,   .

Taxable income (sum of Boxes 26D to 26H)
26I $,   ,   .

☐ This income is subject to the corporate/minor beneficiary rule

Estate or trust paying tax on beneficiary's income
26J ▶ ☐ Yes ☐ No (if no, only complete boxes 26K, 26M, 26O, 26Q, 26U, 26V, 26W, 26X & 26Y)

Taxable distribution by non-complying trust
26K ▶ $,   ,   .

Tax on taxable income
26L ▶ $,   ,   .

Overseas tax paid
26M ▶ $,   ,   .

Subtract Box 26M from 26L. Print your answer in Box 26N
26N $,   ,   .

Imputation credits
26O ▶ $,   ,   .

Subtract Box 26O from Box 26N. Print your answer in Box 26P.
If the result is negative, put a minus sign in the last box
26P $,   ,   .   ☐

RWT and other tax credits (exclude any amounts shown in box 26M and 26O)
26Q ▶ $,   ,   .

Subtract Box 26Q from Box 26P. Print your answer in Box 26R -
if the result is negative, put a minus in the last box
26R $,   ,   .   ☐

Calculate tax on Box 26K at 45 cents in the dollar
26S $,   ,   .

Total tax payable on beneficiary's income. Add Boxes 26R and 26S.
If the result is negative, print 0.00 in Box 26T
26T ▶ $,   ,   .

Beneficiary account movements
Opening balance
If the amount is negative, put a minus sign in the last box
26U ▶ $,   ,   .   ☐

Distributions that are taxable
26V ▶ $,   ,   .

Distributions that are not taxable
26W ▶ $,   ,   .

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)
26X ▶ $,   ,   .   ☐

Closing balance. Add boxes 26U, 26V, 26W and then subtract 26X if amounts
were withdrawn. Print your answer in box 26Y.
If the result is negative, put a minus sign in the last box
26Y $,   ,   .   ☐