



Income tax return

Partnerships and look-through companies (LTCs)

IR7 2026

The 2026 IR7 guide is available on our website. To view a copy go to ird.govt.nz/forms-guides **1 April 2025 to 31 March 2026**

If the partnership's or LTC's name and IRD number are shown correctly above, go straight to Question 3.

1. If the partnership's or LTC's IRD number is **not** shown above, print it in Box 1.
(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

1 ▶

2. If the correct partnership or LTC name is **not** shown above, print it in Box 2.

2 ▶

3. If the partnership's or LTC's **trading name** has **changed** or is **not** shown below, print it in Box 3.

3 ▶

4. If the correct **postal** address is **not** shown above, and is different to the street address below, print the full address in Box 4.
Do not print your tax preparer's address here.

4 ▶

Please put street address or PO Box number **above** and suburb, box lobby or RD and town, city or region **below**

5. If the correct **street** address is **not** shown below, print it in full in Box 5.

5 ▶

Please put street address **above** and suburb or RD and town, city or region **below**

6. Print your business industry classification (BIC) code in Box 6. See the guide for further details.

6 ▶

7. If the correct daytime phone number is **not** shown below, print it in Box 7.

7 ▶

8. Is this the partnership's or LTC's **first** return?

No Go to Question 9.

Yes Print the date the partnership or LTC began in Box 8.

8 ▶

Day Month Year

9. Has the partnership or LTC ceased?

No Go to Question 10.

Yes See the guide for further details.

If you have no gross income or claimable losses, and no disclosures to make at Question 28, 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.

Income

10. Did the partnership or LTC receive any **schedular payments**?

No Go to Question 11.

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

Total tax deducted

10A ▶ \$, , .

Total gross schedular payments

10B ▶ \$, , .

11. Did the partnership or LTC have any **New Zealand interest** paid or credited to it?

No Go to Question 12.

Yes See the guide for further details. Print the details below.
Keep any certificates.

Total RWT

11A ▶ \$, , .

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

11B ▶ \$, , .

12. Did the partnership or LTC have any **New Zealand dividends** paid or credited to it, or did the partnership or LTC receive shares instead of dividends? Include any dividends from partnerships, LTCs or trusts.

No Go to Question 13.

Yes See the guide for further details. Print the details below.
Keep any statements.

Total dividend imputation credits

12 ▶ \$, , .

Total dividend RWT credits

12A ▶ \$, , .

Total gross dividends

12B ▶ \$, , .

13. Did the partnership or LTC receive any **taxable distributions from a Māori authority**?

No Go to Question 14.

Yes See the guide for further details. Print the details below.
Keep your Māori authority distribution statements.

Total Māori authority credits

13A ▶ \$, , .

Total Māori authority distribution

13B ▶ \$, , .

14. Did the partnership or LTC receive any **income from another partnership**? (Exclude any income/losses received you have included at Questions 11, 12, 13, 16, 18, 19, 20, 21.)

No Go to Question 15.

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

Total partnership tax credits

14A ▶ \$, , .

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

14B ▶ \$, , .

15. Did the LTC receive any **income from another LTC**? (Exclude any income/loss received that you've included at Questions 11, 12, 13, 16, 18, 19, 20, 21.)

No Go to Question 16.

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

Total LTC tax credits

15A ▶ \$, , .

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

15B ▶ \$, , .

Non-allowable deductions this year

15C ▶ \$, , .

Prior years' non-allowable deductions claimed this year

15D ▶ \$, , .

Adjusted LTC income - if a loss, put a minus sign in the last box.

Either add Boxes 15B and 15C, or subtract Box 15D from 15B. Print your answer in Box 15E.

15E ▶ \$, , .

16. Did the partnership or LTC receive any **income from overseas**?

No Go to Question 17.

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

Total overseas tax paid

16A ▶ \$, , .

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

16B ▶ \$, , .

17. Did the partnership or LTC receive **income from business activities**?

No Go to Question 18.

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

Net income from business activities - if a loss, put a minus sign in the last box

17B ▶ \$, , .

Attribution of income/loss

See the guide for further details before attributing income/loss.

26. Attribution of income/loss details attached are for (please tick one):

26 ▶

a partnership (IR7P)

a look-through company (IR7L)

Additional disclosure of foreign investments

27. If the partnership or LTC calculates CFC or FIF income under Question 16, see the guide for further details. Tick "yes" if additional disclosure is required.

27

No

Yes

Declaration

28. Read this declaration and sign the return.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2026 as required under the Tax Administration Act 1994.

Signature

/ /
Date

There are penalties for not putting in a tax return or putting in a false return. Keep a copy of this return for your own records.

29. What to do next

- Remember - the last day for us to receive your return is 7 July 2026 unless you have an extension of time or a non-standard balance date.
- Attach all necessary papers to the top of this page and make sure the partnership's or LTC's name and IRD number are on all papers.
- All partners and owners must include their share of the partnership or LTC income/loss in their individual tax returns.
- Post the return to us in the envelope supplied, or send to:

Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045.

March 2026

OFFICE USE ONLY

30 ▶

Correspondence indicator

Accounts included

Yes

No