



2025

See the guide for further details before completing this form.

Complete this form and attach it to the top of page 3 of the LTC's IR7 income tax return.

Look-through company (LTC) name

IRD number (8 digit numbers start in the second box.  1 2 3 4 5 6 7 8 )

Owner's name

IRD number **27A ▶**

Attribution of income/loss (See the guide for further details) **27B ▶**  .  %

## Attributed income/loss and tax credits

Interest – if a loss, put a minus sign in the last box

**27C ▶** \$  ,  ,  .

Deduction for extinguished losses (See the guide for further details)

**27L ▶** \$  ,  ,  .

Dividends

**27D ▶** \$  ,  ,  .

Residential rental deductions

**27M ▶** \$  ,  ,  .

Māori authority distributions

**27E ▶** \$  ,  ,  .

Overseas tax paid

**27N ▶** \$  ,  ,  .

Overseas income – if a loss, put a minus sign in the last box

**27F ▶** \$  ,  ,  .

Imputation credits

**27O ▶** \$  ,  ,  .

Total combined residential income

**27G ▶** \$  ,  ,  .

Other tax credits (See the guide for further details)

**27P ▶** \$  ,  ,  .

Other rental income – if a loss, put a minus sign in the last box

**27H ▶** \$  ,  ,  .

Non-allowable deductions this year (See the guide for further details)

**27Q ▶** \$  ,  ,  .

Other passive income – if a loss, put a minus sign in the last box

**27I ▶** \$  ,  ,  .

Non-allowable deductions brought forward

**27R ▶** \$  ,  ,  .

All other income (not already included at Boxes 27C to 27I) – if a loss, put a minus sign in the last box

**27J ▶** \$  ,  ,  .

Prior years' non-allowable deductions claimed this year

**27S ▶** \$  ,  ,  .

Total income (sum of boxes 27C to 27J) – if a loss, put a minus sign in the last box

**27K ▶** \$  ,  ,  .

Non-allowable deductions carried forward (either add Boxes 27Q and 27R, or subtract Box 27S from 27R)

**27T ▶** \$  ,  ,  .

Owner's name

IRD number **27A ▶**

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(See the guide for further details) **27B ▶**  .  %

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- If you need more IR7L forms, you can print them from our website [ird.govt.nz](http://ird.govt.nz) or request copies by calling 0800 257 773. You'll need your IRD number to use this service.
- The owner(s) must include their attribution of the LTC's income/loss in their individual income tax return(s).

### Privacy

To find out what may happen to the information you give us on this form, go to [ird.govt.nz/privacy](http://ird.govt.nz/privacy) or see the guide for further details.