

Partnership income/loss attribution

Read pages 24 to 26 of the IR7 guide before completing this form. Complete this form and attach it to the top of page 3 of the partnership's IR7 income tax return.	
Partnership name	
IRD number (8 digit numbers start in the second box. 1 2 3 4	5 6 7 8)
Partner's name	
IRD number 24A	Attribution of income/loss (see page 24 of the guide) 24B
Attributed income/loss and tax credits	All other income (not already included at Boxes 24C to 24H)
Interest – if a loss, put a minus sign in the last box 24C \$, , .	- if a loss, put a minus sign in the last box 241 \$, , , , , , , , , , , , , , , , , ,
Dividends	Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box
24D \$, ,	24] 🕨 \$, , ,
Māori authority distributions	Deduction for extinguished losses (see page 26 of the guide)
24E ▶ \$, , .	24K▶ \$
Overseas income – if a loss, put a minus sign in the last box	Overseas tax paid
24F ▶ \$, ,	24L ▶ \$, , .
Rental income – if a loss, put a minus sign in the last box	Imputation credits
24G▶ \$	24₩▶ \$,
Other passive income- if a loss, put a minus sign in the last box	Other tax credits (see page 26 of the guide)
24H▶ \$, , , .	24N▶ \$, , .
Partner's name	
IRD number 24A	Attribution of income/loss (see page 24 of the guide) 24B
Attributed income/loss and tax credits	All other income (not already included at Boxes 24C to 24H)
Interest – if a loss, put a minus sign in the last box	– if a loss, put a minus sign in the last box
24C▶ \$, , .	241 \$, , .
Dividends	Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box
24D▶ \$, , .	24J ▶ \$, , .
Māori authority distributions	Deduction for extinguished losses (see page 26 of the guide)
24E▶\$,,,,,	24₭▶\$,,,,
Overseas income – if a loss, put a minus sign in the last box	Overseas tax paid
24F ▶ \$, , .	24L▶\$,,,,
Rental income – if a loss, put a minus sign in the last box	Imputation credits
24G▶ \$	24M▶ \$, , .
Other passive income- if a loss, put a minus sign in the last box	Other tax credits (see page 26 of the guide)
24H▶ \$, , .	24N▶ \$, , .

Partner's name	
IRD number 24A	Attribution of income/loss 24B
	(see page 24 of the guide)
Attributed income/loss and tax credits	All other income (not already included at Boxes 24C to 24H)
Interest – if a loss, put a minus sign in the last box	– if a loss, put a minus sign in the last box
24C \$, , .	241 ▶ \$, , .
Dividends	Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box
24D \$,	24J ▶ \$,
Māori authority distributions	Deduction for extinguished losses (see page 26 of the guide)
24E ▶ \$,	24₭▶ \$,
Overseas income – if a loss, put a minus sign in the last box	Overseas tax paid
24F ▶ \$,	24L ▶ \$,
Rental income – if a loss, put a minus sign in the last box	Imputation credits
24G \$	24M▶ \$
Other passive income– if a loss, put a minus sign in the last box	Other tax credits (see page 26 of the guide)
24H▶ \$, , , , , , , , , , , , , , , , , ,	24N▶ \$,
Partner's name	
Partner's name IRD number	Attribution of income/loss 24B %
	(see page 24 of the guide) 70
IRD number 24A	
IRD number 24A A A A A A A A A A A A A A A A A A A	(see page 24 of the guide) ²⁴⁰ All other income (not already included at Boxes 24C to 24H)
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box	(see page 24 of the guide) ²⁴⁰ All other income (not already included at Boxes 24C to 24H)
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$, , , .	(see page 24 of the guide) 240 All other income (not already included at Boxes 24C to 24H) – if a loss, put a minus sign in the last box 241 \$ \$,
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$, , , . Dividends	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) – if a loss, put a minus sign in the last box 241 \$ Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$, , Dividends 24D \$, ,	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 241 \$ \$
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$, , , ,	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 241 \$ \$ Deduction for extinguished losses (see page 26 of the guide)
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Maori authority distributions 24E \$	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 241 \$ \$ Deduction for extinguished losses (see page 26 of the guide) 24K \$ \$
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ \$ Dividends 24D \$ Maori authority distributions 24E \$ \$ Overseas income – if a loss, put a minus sign in the last box	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 24J \$ Deduction for extinguished losses (see page 26 of the guide) 24K \$ Overseas tax paid
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 24J \$ Deduction for extinguished losses (see page 26 of the guide) 24K \$ Overseas tax paid 24L \$ \$
IRD number 24A Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box	(see page 24 of the guide) All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 241 \$ Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box 24] \$ Deduction for extinguished losses (see page 26 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits

- If you need more IR7P forms, you can print them from our website **www.ird.govt.nz** or you can request copies by calling 0800 257 773. You'll need your IRD number to use this service.
- The partners must include their attribution of the partnership's income/loss in their individual income tax returns.

Privacy

To find out what may happen to the information you provide on this form, see page 50 of the IR7 guide.