



Partnership income/loss attribution

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 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 **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▶ \$

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

Dividends
27D▶ \$

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

Māori authority distributions
27E▶ \$

Deduction for extinguished losses (See the guide for further
details)
27L▶ \$

Overseas income – if a loss, put a minus sign in the last box
27F▶ \$

Residential rental deductions
27M▶ \$

Total combined residential income
27G▶ \$

Overseas tax paid
27N▶ \$

Other rental income – if a loss, put a minus sign in the last box
27H▶ \$

Imputation credits
27O▶ \$

Other passive income – if a loss, put a minus sign in the last box
27I▶ \$

Other tax credits (See the guide for further details)
27P▶ \$

Partner'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 ▶

\$, , .

Dividends

27D ▶

\$, , .

Māori authority distributions

27E ▶

\$, , .

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

27F ▶

\$, , .

Total combined residential income

27G ▶

\$, , .

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

27H ▶

\$, , .

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

27I ▶

\$, , .

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

27J ▶

\$, , .

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

27K ▶

\$, , .

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

27L ▶

\$, , .

Residential rental deductions

27M ▶

\$, , .

Overseas tax paid

27N ▶

\$, , .

Imputation credits

27O ▶

\$, , .

Other tax credits (See the guide for further details)

27P ▶

\$, , .

- If you need more IR7P forms, you can print them from our website 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 give us on this form, go to ird.govt.nz/privacy or see the guide for further details.