



Partnership income/loss attribution

2026

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 **26A▶**

Attribution of income/loss
(See the guide for further details) **26B▶** . %

Attributed income/loss and tax credits

Interest – if a loss, put a minus sign in the last box
26C▶ \$

All other income (not already included at Boxes 26C to 26I)
– if a loss, put a minus sign in the last box
26J▶ \$

Dividends
26D▶ \$

Total income (sum of boxes 26C to 26J) – if a loss, put a minus
sign in the last box
26K▶ \$

Māori authority distributions
26E▶ \$

Deduction for extinguished losses (See the guide for further
details)
26L▶ \$

Overseas income – if a loss, put a minus sign in the last box
26F▶ \$

Residential rental deductions
26M▶ \$

Total combined residential income
26G▶ \$

Overseas tax paid
26N▶ \$

Other rental income – if a loss, put a minus sign in the last box
26H▶ \$

Imputation credits
26O▶ \$

Other passive income – if a loss, put a minus sign in the last box
26I▶ \$

Other tax credits (See the guide for further details)
26P▶ \$

Partner's name

IRD number

26A ▶

Attribution of income/loss

(See the guide for further details)

26B ▶

 . %

Attributed income/loss and tax credits

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

26C ▶ \$, , .

Dividends

26D ▶ \$, , .

Māori authority distributions

26E ▶ \$, , .

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

26F ▶ \$, , .

Total combined residential income

26G ▶ \$, , .

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

26H ▶ \$, , .

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

26I ▶ \$, , .

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

26J ▶ \$, , .

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

26K ▶ \$, , .

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

26L ▶ \$, , .

Residential rental deductions

26M ▶ \$, , .

Overseas tax paid

26N ▶ \$, , .

Imputation credits

26O ▶ \$, , .

Other tax credits (See the guide for further details)

26P ▶ \$, , .

- 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.