

Income Tax Act 2007

- Use this form for the 2025 tax year only. See the guide for further details before completing this form.
- Complete this form and attach it to the top of page 3 of the IR6 estate or trust income tax return.
- The combined totals of Boxes 27I must equal the combined totals of Box 21A and 21C of the IR6 return.

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

Beneficiary's full name  Beneficiary's date of birth or commencement date     
Day Month Year

Beneficiary's full address

Street address or PO Box number

Suburb, box lobby or RD  Town or city

Beneficiary's jurisdiction of tax residency

**27A**  Jurisdiction does not issue tax identification numbers (TINs)  
 TIN not required in Jurisdiction

Beneficiary's IRD number **27B**

Beneficiary's TIN **27C**

**Beneficiary income:**

Interest **27D** \$

Dividends **27E** \$

Māori authority distributions **27F** \$

Overseas income **27G** \$

Other income **27H** \$

Taxable income (sum of Boxes 27D to 27H) **27I** \$

Estate or trust paying tax on beneficiary's income **27J**  No  Yes (if no, only complete boxes 27K, 27M, 27O, 27Q, 27U, 27V, 27W, 27X & 27Y)

Taxable distribution by non-complying trust **27K** \$

Tax on taxable income **27L** \$

Overseas tax paid **27M** \$

Subtract Box 27M from 27L. Print your answer in Box 27N **27N** \$

Imputation credits **27O** \$

Subtract Box 27O from Box 27N. Print your answer in Box 27P. If 27O is greater than 27N print 0.00 in Box 27P **27P** \$

RWT and other tax credits (exclude any amounts shown in box 27M and 27O) **27Q** \$

Subtract Box 27Q from Box 27P. Print your answer in Box 27R - if the result is negative, put a minus in the last box **27R** \$

Calculate tax on Box 27K at 45 cents in the dollar

**27S** \$

Total tax payable on beneficiary's income. Add Boxes 27R and 27S. If the result is negative, put a minus sign in the last box

**27T** \$

This income is subject to the corporate/minor beneficiary rule

**Beneficiary account movements**

Opening balance

If the amount is negative, put a minus sign in the last box

**27U** \$

Distributions that are taxable

**27V** \$

Distributions that are not taxable

**27W** \$

Amounts withdrawn from the trust during the year

If the amount is negative, put a minus in the last box

(Negative amount indicates repayments made to previous withdrawals - this is to be added to the closing balance)

**27X** \$

Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y.

If the result is negative, put a minus sign in the last box

**27Y** \$

Beneficiary's full name

Beneficiary's date of birth or commencement date

Day Month Year

Beneficiary's full address

Street address or PO Box number

Suburb, box lobby or RD

Town or city

Beneficiary's jurisdiction of tax residency

**27A**  Jurisdiction does not issue tax identification numbers (TINs)  
 TIN not required in Jurisdiction

Beneficiary's IRD number

**27B**

Beneficiary's TIN

**27C**

**Beneficiary income:**

Interest

**27D** \$

Dividends

**27E** \$

Māori authority distributions

**27F** \$

Overseas income

**27G** \$

Other income

**27H** \$

Taxable income (sum of Boxes 27D to 27H)

**27I** \$

Estate or trust paying tax on beneficiary's income

**27J**  No  Yes (if no, only complete boxes 27K, 27M, 27O, 27Q, 27U, 27V, 27W, 27X & 27Y)

Taxable distribution by non-complying trust

**27K** \$

Tax on taxable income

**27L** \$

Overseas tax paid

**27M** \$

Subtract Box 27M from 27L. Print your answer in Box 27N

**27N** \$

Imputation credits

**27O** \$

Subtract Box 27O from Box 27N. Print your answer in Box 27P.

If 27O is greater than 27N print 0.00 in Box 27P

**27P** \$

RWT and other tax credits (exclude any amounts shown in box 27M and 27O)

**27Q** \$

Subtract Box 27Q from Box 27P. Print your answer in Box 27R - if the result is negative, put a minus in the last box

**27R** \$

Calculate tax on Box 27K at 45 cents in the dollar

**27S** \$

Total tax payable on beneficiary's income. Add Boxes 27R and 27S. If the result is negative, put a minus sign in the last box

**27T** \$

This income is subject to the corporate/minor beneficiary rule

**Beneficiary account movements**

Opening balance

If the amount is negative, put a minus sign in the last box

**27U** \$

Distributions that are taxable

**27V** \$

Distributions that are taxable

**27W** \$

Amounts withdrawn from the trust during the year

If the amount is negative, put a minus in the last box

(Negative amount indicates repayments made to previous withdrawals – this is to be added to the closing balance)

**27X** \$

Closing balance. Add boxes 27U, 27V, 27W and then subtract 27X if amounts were withdrawn. Print your answer in box 27Y.

If the result is negative, put a minus sign in the last box

**27Y** \$