

Income Tax Act 2007

- Use this form for the 2018 tax year only. Read pages 35 to 40 of the IR6 guide 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.
- Remember - the combined totals of Boxes 24H must equal Box 18A 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 Date of birth
Day Month Year

Beneficiary's full address

Beneficiary's IRD number

24A

Is the beneficiary a non-resident for tax purposes?
24B No Yes - special rules apply. See pages 37 and 38 of the guide.

Allocation of income

Interest

24C \$

Dividends

24D \$

Māori authority distributions

24E \$

Overseas income

24F \$

Other income

24G \$

Taxable income (sum of Boxes 24C to 24G)

24H \$

Is the estate or trust paying the tax on the beneficiary's income?
24I No Yes (if no, only complete boxes 24L, 24N, 24P)

Taxable distribution by non-complying trust

24J \$

Calculate tax on taxable income in Box 24H - see page 38 of the guide.

24K \$

Overseas tax paid

24L \$

Subtract Box 24L from Box 24K. Print your answer in Box 24M.

24M \$

Imputation credits

24N \$

Subtract Box 24N from Box 24M. Print your answer in Box 24O. If 24N is greater than 24M print 0.00 in Box 24O.

24O \$

RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N)

24P \$

Subtract Box 24P from Box 24O. Print your answer in Box 24Q - if the result is negative, put a minus sign in the last box.

24Q \$

Calculate tax on Box 24J at 45 cents in the dollar

24R \$

Add Boxes 24Q and 24R. Print your answer in Box 24S - if the result is negative, put a minus sign in the last box. Total tax payable on beneficiary's income.

24S \$

If Box 24S is negative, tick credit or if positive, tick debit.

(Tick one) Credit Debit

Beneficiary's full name Date of birth
Day Month Year

Beneficiary's full address

Beneficiary's IRD number

24A

Is the beneficiary a non-resident for tax purposes?
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Allocation of income

Interest

24C \$

Dividends

24D \$

Māori authority distributions

24E \$

Overseas income

24F \$

Other income

24G \$

Taxable income (sum of Boxes 24C to 24G)

24H \$

Is the estate or trust paying the tax on the beneficiary's income?
24I No Yes (if no, only complete boxes 24L, 24N, 24P)

Calculate tax on taxable income in Box 24H - see page 38 of the guide.

24K \$

Overseas tax paid

24L \$

Subtract Box 24L from Box 24K. Print your answer in Box 24M.

24M \$

Imputation credits

24N \$

Subtract Box 24N from Box 24M. Print your answer in Box 24O. If 24N is greater than 24M print 0.00 in Box 24O.

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RWT and other tax credits (exclude any amounts shown in Boxes 24L and 24N)

24P \$

Subtract Box 24P from Box 24O. Print your answer in Box 24Q - if the result is negative, put a minus sign in the last box.

24Q \$

Calculate tax on Box 24J at 45 cents in the dollar

24R \$

