

Income Tax Act 2007

- Use this form for the 2020 tax year only. Read pages 43 to 48 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 26H must equal Box 22B 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   
**26A** ▶

Is the beneficiary a non-resident for tax purposes?  
**26B** ▶  No  Yes - special rules apply. See pages 43 to 44 of the guide.

**Allocation of income**

Interest  
**26C** ▶ \$

Dividends  
**26D** ▶ \$

Māori authority distributions  
**26E** ▶ \$

Overseas income  
**26F** ▶ \$

Other income  
**26G** ▶ \$

Taxable income (sum of Boxes 26C to 26G)  
**26H** ▶ \$

Is the estate or trust paying the tax on the beneficiary's income?  
**26I** ▶  No  Yes (if no, only complete boxes 26L, 26N, 26P)

Taxable distribution by non-complying trust  
**26J** ▶ \$

Calculate tax on taxable income in Box 26H - see page 46 of the guide.  
**26K** ▶ \$

Overseas tax paid  
**26L** ▶ \$

Subtract Box 26L from Box 26K. Print your answer in Box 26M.  
**26M** ▶ \$

Imputation credits  
**26N** ▶ \$

Subtract Box 26N from Box 26M. Print your answer in Box 26O. If 26N is greater than 26M print 0.00 in Box 26O.  
**26O** ▶ \$

RWT and other tax credits (exclude any amounts shown in Boxes 26L and 26N)  
**26P** ▶ \$

Subtract Box 26P from Box 26O. Print your answer in Box 26Q - if the result is negative, put a minus sign in the last box.  
**26Q** ▶ \$

Calculate tax on Box 26J at 45 cents in the dollar  
**26R** ▶ \$

Add Boxes 26Q and 26R. Print your answer in Box 26S - if the result is negative, put a minus sign in the last box. Total tax payable on beneficiary's income.  
**26S** ▶ \$

If Box 26S 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

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Date of birth

Day Month Year

Beneficiary's full address

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Privacy To find out what may happen to the information you provide on this form read the note on page 62 of the guide.

To get more forms go to [ird.govt.nz](http://ird.govt.nz) or see page 61 of the guide for our self-service numbers.