

Income

9. Did the estate or trust have any **New Zealand interest** paid or credited to it?
 No Go to Question 10. Yes See pages 12 to 15 of the guide. Print the details below.
 Total RWT
9A ▶ \$, , .
 Total gross interest - if a loss, put a minus sign in the last box
9B ▶ \$, , .

10. Did the estate or trust have any **New Zealand dividends** paid or credited to it?
 No Go to Question 11. Yes See pages 15 and 16 of the guide. Print the details below.
 Total dividend imputation credits
10 ▶ \$, , .
 Total dividend RWT and payment for foreign dividends
10A ▶ \$, , .
 Total gross dividends
10B ▶ \$, , .

11. Did the estate or trust receive any **taxable distributions from a Māori authority**?
 No Go to Question 12. Yes See page 17 of the guide. Print the totals here.
 Total Māori authority credits
11A ▶ \$, , .
 Total Māori authority distributions
11B ▶ \$, , .

12. Did the estate or trust receive **income from a partnership, estate or trust**?
 No Go to Question 13. Yes See pages 18 and 19 of the guide. Print the totals here.
 Total partnership, estate or trust tax credits
12A ▶ \$, , .
 Total partnership, estate or trust income - if a loss, put a minus sign in the last box
12B ▶ \$, , .

13. Did the estate or trust receive any **income from overseas**?
 No Go to Question 14. Yes See pages 19 to 23 of the guide. Print the totals here.
 Total overseas tax paid
13A ▶ \$, , .
 Total overseas income - if a loss, put a minus sign in the last box
13B ▶ \$, , .

14. Did the estate or trust receive any **look-through company (LTC) income**? (Exclude any income/loss received that you've included at Questions 9, 10, 11, 12 and 16).
 No Go to Question 15. Yes See pages 23 and 24 in the guide. Print the totals here.
 Total LTC tax credits
14A ▶ \$, , .
 Total active LTC income - if a loss, put a minus sign in the last box
14B ▶ \$, , .
 Non-allowable deductions this year
14C ▶ \$, , .
 Prior years' non-allowable deductions claimed this year
14D ▶ \$, , .
 Adjusted LTC income - if a loss, put a minus sign in the last box
14E ▶ \$, , .
 Either add Boxes 14B and 14C, or subtract Box 14D from 14B.
 Print your answer in Box 14E.

15. Did the estate or trust receive **income from business or rental activities**? (Don't include any amounts shown in Boxes 9B, 10B, 11B, 12B, 13B, 14B or 14E.)
 No Go to Question 16. Yes See pages 24 and 25 of the guide. Print the totals here.
 Net income from business or rental - if a loss, put a minus sign in the last box
15B ▶ \$, , .

16. Did the estate or trust receive any **other income**? Includes income from any taxable property sales/disposals not shown in another question.
 No Go to Question 17. Yes See pages 25 to 28 of the guide. Print the details below.
 Name of payer
 Type of income
 Total tax credits from other income
16A ▶ \$, , .
 Total other income - if a loss, put a minus sign in the last box
16B ▶ \$, , .
 Residential Land Withholding Tax (RLWT) credit
16AA ▶ \$, , .
 Refer to the RLWT update on the notes page (IR6N)

17. **Total income and total tax credits.**
 Add Boxes 9A, 10A, 11A, 12A, 13A, 14A and 16A.
 Print the total in Box 17A.
 Total tax credits
17A ▶ \$, , .
 Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15B and 16B.
 Print the total in Box 17B.
 Total income - if a loss, put a minus sign in the last box
17B ▶ \$, , .

18. Income allocation. See pages 29 and 30 of the guide before allocating income.

Beneficiary income

18A ▶ \$, , .

Trustee income

18B ▶ \$, , .

19. Can the estate or trust claim expenses? See page 30 of the guide.

No Go to Question 20.

Yes Print the amount in Box 19.

Total expenses claimed

19 ▶ \$, , .

20. Does the estate or trust have losses brought forward? See page 31 of the guide.

No Go to Question 21.

Yes Print the details in Box 20A and Box 20B.

Amount brought forward

20A ▶ \$, , .

Amount claimed this year

20B ▶ \$, , .

Foreign and non-complying trusts - distributions to beneficiaries

Complete this section only if this return is for a foreign or non-complying trust. See pages 32 and 33 of the guide.

21. Did the estate or trust make a distribution to any beneficiary during the year?

No Go to Question 22.

Yes Print the total distributions in Box 21. Attach details.

Total distributions

21 ▶ \$, , .

22. Did the estate or trust make a taxable distribution to any beneficiary during the year?

No Go to Question 23.

Yes Print the total taxable distributions in Box 22.

Total taxable distributions

22 ▶ \$, , .

Additional disclosure of foreign investments

23. If the estate or trust calculates CFC or FIF income under Question 13 please read page 34 of the guide.

Tick "Yes" if additional disclosure is required.

23 ▶ No Go to Question 24.

Yes Go to Question 24.

Beneficiary details - attach completed IR6B 2017 form(s) to the top of this page

24. Read pages 35 to 40 of the guide for information about completing the details on the IR6B 2017 form(s) for each beneficiary.

Add the total tax payable for all beneficiaries from Boxes 24S of your IR6B form(s) and print the total in Box 24T.

24T ▶ \$, , .

(Tick one) Credit Debit

Trustee income and calculation of tax

25. Calculate tax on trustee income here (including allocations to minor beneficiaries - see page 40 of the guide).

Subtract the amounts in Boxes 19 and 20B from the trustee income in Box 18B. Print the answer in Box 25A. If the result is a negative amount, print "0.00".

25A ▶ \$, , . 0 0

Multiply the amount in Box 25A by 0.33 (33%). Print the answer in Box 25B. This is the total tax payable.

25B ▶ \$, , .

Print the trustee's share of overseas tax paid in Box 25C. See page 41 of the guide.

25C ▶ \$, , .

Subtract Box 25C from Box 25B. Print the answer in Box 25D. If 25C is larger than 25B print "0.00".

25D ▶ \$, , .

Print the trustee's share of dividend imputation credits in Box 25E. See pages 41 and 42 of the guide.

25E ▶ \$, , .

Subtract Box 25E from Box 25D. Print the answer in Box 25F. If 25E is larger than 25D print "0.00".

25F ▶ \$, , .

Print the trustee's share of RWT and other tax credits in Box 25G. See page 42 of the guide.

25G ▶ \$, , .

Print the difference between Box 25G and Box 25F in Box 25H.

25H ▶ \$, , .

If Box 25G is larger than Box 25F, the difference is a credit.
If Box 25F is larger than Box 25G, the difference is a debit.

(Tick one) Credit Debit

Summary of tax payable

26. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 24T on page 3 to Box 26A.

Copy the total tax payable on trustees' income from Box 25H on page 3 to Box 26B.

26A \$, , .

26B \$, , .

(Tick one) Credit Debit

If Box 26B is a debit, add Box 26A and Box 26B.

If Box 26B is a credit, subtract Box 26B from Box 26A.

Print your answer in Box 26C.

This is the residual income tax.

Print any 2017 provisional tax paid in Box 26D, including any voluntary payments.

26C \$, , .

(Tick one) Credit Debit

26D \$, , .

If Box 26C is a credit, add Box 26C and Box 26D. This is a refund.

If Box 26C is a debit, subtract Box 26D from Box 26C. This is the tax to pay.

If Box 26D is larger than Box 26C, the difference is a refund.

Print your answer in Box 26E.

26E \$, , .

(Tick one) Refund Tax to pay

Tax to pay is due by 7 February 2018. If you have a tax agent, see page 51 of the guide.

27. If the estate or trust is getting a refund, how do you want it paid?

Copy the refund from Box 26E to Box 27. See pages 42-44 of the guide.

Print any overpayment of 2018 provisional tax to be refunded or transferred in Box 27A.

27 \$, , .

27A \$, , .

Add Boxes 27 and 27A. Print the answer in Box 27B.

Please transfer the refund to:

2018 provisional tax. Print the amount in Box 27C.

Another taxpayer's income tax account.

Are you associated? See the note on page 43 of the guide.

27B \$, , .

27C \$, , .

27D Yes No

Name of taxpayer receiving refund

Their IRD number

27E

Year ended 31 March

Amount

27F \$, , .

Subtract Boxes 27C and 27F from Box 27B. Print the answer in Box 27G.

This is the balance to be refunded.

- The fastest and safest way to receive your refund is by direct credit to your estate or trust's bank account. Please check the correct bank account number is preprinted at Question 6. If your bank account number isn't preprinted, please include it at Question 6.

27G \$, , .

28. Initial provisional tax liability. Is this the first year the estate or trust started to derive gross income from a taxable activity?

See pages 45 to 46 of the guide.

No Go to Question 29.

Yes Print the start date in Box 28.

28 / /
Day Month Year

29. Read the notes on pages 46 to 49 of the guide to work out the provisional tax. Print the details below.

• Print the option used (S, E or R) in Box 29A.

• If you are using S or E, print the provisional tax payable in Box 29B.

29A

29B \$, , .

Notice of assessment and declaration Please see page 52 of the guide.

30. Please read and sign the following.

The information in this return is true and correct and represents my assessment for the year ended 31 March 2017 as required under the Tax Administration Act 1994.

Signature

/ /
Date

There are penalties for not putting in a tax return or putting in a false return. Please make a copy of this return for your own records.

Remember, the due date for posting us the return is 7 July. If you have a tax agent see page 7 of the guide.

For where to send this completed return - see page 54 of the guide.

Privacy To find out what may happen to the information you provide on this form, see page 54 of the guide.

OFFICE USE ONLY

31

Operator code

Corresp. indicator

Payment attached

Return cat.

AI Yes

No

Scanner