



IR6 2021

If the estate or trust's name, IRD number and postal address are shown correctly above, go straight to Question 4.

1. If the estate or trust's IRD number is **not** shown above, print it in Box 1.



(8 digit numbers start in the second box)

2. Is the correct estate or trust name shown above?

No See the guide for further details. Yes Go to Question 3.

3. If the correct **postal** address is **not** shown above, print it in Box 3.



Street address or PO Box number

Suburb, box lobby or RD

Town or city

Don't print your tax agent's address here. See the guide for further details.

4. If the correct daytime phone number is **not** printed below, print it in Box 4.



Prefix

Phone number

5. Print your business industry classification (BIC) code in Box 5. See the guide for further details.



6. If the estate or trust's correct bank account number is **not** shown below, print it in Box 6.



Bank

Branch

Account number

Suffix

- If the suffix has only two numbers, enter them in the first two squares of the suffix box.
- See the guide for further details about direct crediting.

7. Is this the estate or trust's first return?

No Go to Question 7A. Yes Print the date of death (estate) or the start date (trust) in Box 7.



Day

Month

Year

- 7A. Has the estate or trust ceased?

No Go to Question 7B. Yes See the guide for further details.

- 7B. Do you have any gross income, losses brought forward to declare at Question 22, distributions to declare at Questions 24 and 25, or any disclosures to make at Question 26?

No See the guide for further details, then complete and sign the declaration at the end of this return. You don't need to answer any further questions.

Yes Go to Question 8.

8. Tick to show the type of trust. See the guide for further details.



Complying trust Foreign trust Non-complying trust

Income

9. Did the estate or trust have any **New Zealand interest** paid or credited to it?

No Go to Question 10. Yes See the guide for further details. 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 the guide for further details. Print the details below.

Total dividend imputation credits
10 ▶ \$, , .

Total dividend RWT credits
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 the guide for further details. 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 the guide for further details. 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 the guide for further details. 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, 17 and 18).

No Go to Question 15. Yes See the guide for further details. Print the totals here.

Total LTC tax credits
14A ▶ \$, , .

Non-allowable deductions this year
14C ▶ \$, , .

Total active LTC income - if a loss, put a minus sign in the last box
14B ▶ \$, , .

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 any **income or incur any expenditure from residential property**?

No Go to Question 16. Yes See the guide for further details. Print the totals here.

Select which method you are using. (tick one) Portfolio Individual Combination

Total residential income
15A ▶ \$, , .

Residential rental deductions
15B ▶ \$, , .

Excess residential rental deductions brought forward
15C ▶ \$, , .

Residential rental deductions claimed this year
15D ▶ \$, , .

Net residential income - if a loss, put a minus sign in the last box
15E ▶ \$, , .

Excess residential rental deductions carried forward
15F ▶ \$, , .

16. Did the estate or trust receive income from **business or other rental activities**? (Do not include any income already shown at Questions 9 to 15).

No Go to Question 17. Yes See the guide for further details. Print the totals here.

Net profit or loss from business or other rental - if a loss, put a minus sign in the last box
16B ▶ \$, , .

17. Did the estate or trust receive any **income from taxable property sales/disposals** not already included elsewhere in the return? (Do not include any bright-line loss.)

No Go to Question 18.

Yes Print details here. See the guide for further details.

Residential land withholding tax (RLWT) credit

17A ▶ \$, , .

Profit/loss from sale of property - if a loss, put a minus sign in the last box

17B ▶ \$, , .

18. Did the estate or trust receive any **other income**?

No Go to Question 19.

Yes See the guide for further details. Print the details below.

Name of payer

Type of income

Total tax credits from other income

18A ▶ \$, , .

Total other income - if a loss, put a minus sign in the last box

18B ▶ \$, , .

19. **Total income and total tax credits.**

Add Boxes 9A, 10A, 11A, 12A, 13A, 14A, and 18A. Print the total in Box 19A.

Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15E, 16B, 17B and 18B. Print the total in Box 19B.

Total tax credits

19A ▶ \$, , .

Total income - if a loss, put a minus sign in the last box

19B ▶ \$, , .

20. **Income allocation. See the guide for further details before allocating income.**

Beneficiary income

20A ▶ \$, , .

Trustee income

20B ▶ \$, , .

21. Can the estate or trust claim **expenses**? See the guide for further details.

No Go to Question 22.

Yes Print the amount in Box 21.

Total expenses claimed

21 ▶ \$, , .

22. Does the estate or trust have **losses brought forward**? See the guide for further details.

No Go to Question 23.

Yes Print the details in Box 22A and Box 22B.

Amount brought forward

22A ▶ \$, , .

Amount claimed this year

22B ▶ \$, , .

23. Is the estate or trust carrying a loss back? See the guide for further details.

No Go to Question 24.

Yes Print the details in Box 23.

Loss carry back

23 ▶ \$, , .

Foreign and non-complying trusts - distributions to beneficiaries

Complete this section only if this return is for a foreign or non-complying trust. See the guide for further details.

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

No Go to Question 25.

Yes Print the total distributions in Box 24. Attach details.

Total distributions

24 ▶ \$, , .

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

No Go to Question 26.

Yes Print the total taxable distributions in Box 25.

Total taxable distributions

25 ▶ \$, , .

Additional disclosure of foreign investments and BEPS information

26. If the estate or trust calculates CFC or FIF income under Question 13 or is required to make a BEPS disclosure, see the guide for further details. Tick "Yes" if additional disclosure is required.

26 ▶ No Go to Question 27.

Yes Go to Question 27.

Beneficiary details - attach completed IR6B 2021 form(s) to the top of this page

27. See the guide for further details about completing the details on the IR6B 2021 form(s) for each beneficiary.

Add the total tax payable for all beneficiaries from Boxes 27S of your IR6B form(s) and print the total in Box 27T.

27T ▶ \$, , . (Tick one) Credit Debit

Trustee income and calculation of tax

28. Calculate tax on trustee income here (including allocations to minor beneficiaries - see the guide for further details).

Subtract the amounts in Boxes 21 and 22B from the trustee income in Box 20B. Print the answer in Box 28A. If the result is a negative amount, print "0.00".

28A ▶ \$, , . 0 0

Multiply the amount in Box 28A by 0.33 (33%). Print the answer in Box 28B. This is the total tax payable.

28B ▶ \$, , .

Print the trustee's share of overseas tax paid in Box 28C. See the guide for further details.

28C ▶ \$, , .

Subtract Box 28C from Box 28B. Print the answer in Box 28D. If 28C is larger than 28B print "0.00".

28D ▶ \$, , .

Print the trustee's share of dividend imputation credits in Box 28E. See the guide for further details.

28E ▶ \$, , .

Subtract Box 28E from Box 28D. Print the answer in Box 28F. If 28E is larger than 28D print "0.00".

28F ▶ \$, , .

Print the trustee's share of RWT and other tax credits in Box 28G. See the guide for further details.

28G ▶ \$, , .

Print the difference between Box 28G and Box 28F in Box 28H. If Box 28G is larger than Box 28F, the difference is a credit. If Box 28F is larger than Box 28G, the difference is a debit.

28H ▶ \$, , .

(Tick one) Credit Debit

Summary of tax payable

29. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 27T to Box 29A.

29A ▶ \$, , .

Copy the total tax payable on trustees' income from Box 28H to Box 29B.

29B ▶ \$, , .

(Tick one) Credit Debit

If Box 29B is a debit, add Box 29A and Box 29B. If Box 29B is a credit, subtract Box 29B from Box 29A. Print your answer in Box 29C.

29C ▶ \$, , .

(Tick one) Credit Debit

This is the residual income tax.

Print any 2021 provisional tax paid in Box 29D, including any voluntary payments.

29D ▶ \$, , .

If Box 29C is a credit, add Box 29C and Box 29D. This is a refund. If Box 29C is a debit, subtract Box 29D from Box 29C. This is the tax to pay. If Box 29D is larger than Box 29C, the difference is a refund. Print your answer in Box 29E.

29E ▶ \$, , .

(Tick one) Refund Tax to pay

Tax to pay is due by 7 February 2022. See the guide for further details.

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

Copy the refund from Box 29E to Box 30. See the guide for further details.

30 ▶ \$, , .

Print any overpayment of 2022 provisional tax to be refunded or transferred in Box 30A.

30A ▶ \$, , .

Add Boxes 30 and 30A. Print the answer in Box 30B.

30B ▶ \$, , .

Please transfer the refund to:

2022 provisional tax. Print the amount in Box 30C.

30C ▶ \$, , .

Another taxpayer's income tax account. Are you associated? See the guide for further details.

30D ▶ Yes No

Name of taxpayer receiving refund

Their IRD number **30E**

Year ended 31 March Amount **30F** \$

Subtract Boxes 30C and 30F from Box 30B. Print the answer in Box 30G. This is the balance to be refunded. **30G** \$

- 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.

31. Initial provisional tax liability. Is this the first year the estate or trust started to derive gross income from a taxable activity? See the guide for further details.

No Go to Question 32.

Yes Print the start date in Box 31.

31
Day Month Year

32. See the guide for further details on working out Provisional Tax. Print the details below.

■ Print the option used (S, E or R) in Box 32A.

32A

■ If you are using S or E, print the provisional tax payable in Box 32B.

32B \$

Notice of assessment and declaration See the guide for further details.

33. 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 2021 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, send your return by 7 July. If you have a tax agent see the guide for further details.
Send this form to: Inland Revenue, PO BOX 39090, Wellington Mail Centre, Lower Hutt, 5045**

Privacy To find out what may happen to the information you provide on this form, see the guide for further details.

OFFICE USE ONLY

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Correspondence indicator

AI Yes No