

Income Tax Act 2007

- Use this form for the 2015 tax year only. Read pages 34 to 38 of the IR 6 guide before completing this form.
- Complete this form and attach it to the top of page 3 of the IR 6 estate or trust income tax return.
- Remember—the combined totals of Boxes 24H must equal Box 18A of the IR 6 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 34 and 35 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

Taxable distribution by non-complying trust **24J** \$

Calculate tax on taxable income in Box 24H—see page 37 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.

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

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Privacy

To find out what may happen to the information you provide on this form read the note on page 53 of the guide.

- To get more forms go to www.ird.govt.nz or see page 52 of the guide for our self-service numbers.