

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 details below.

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 details below.

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 details below.

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 details below.

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 ▶ \$, , .

Either add Boxes 14B and 14C, or subtract Box 14D from 14B.
Print your answer in Box 14E.

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

14E ▶ \$, , .

15. Did the estate or trust receive any **income or incur any expenses from residential property**?

No Go to Question 16.

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

Select which method you are using.

(tick 1) Portfolio

Individual

Combination

Gross residential rental income

15A ▶ \$, , .

Net bright-line profit (excluding losses)

15B ▶ \$, , .

Other residential income

15C ▶ \$, , .

Total combined residential income

Add Boxes 15A, 15B and 15C. Print the total in Box 15D.

15D ▶ \$, , .

Residential rental deductions

15E ▶ \$, , .

Excess residential rental deductions brought forward

15F ▶ \$, , .

Residential rental deductions claimed this year

15G ▶ \$, , .

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

15H ▶ \$, , .

Excess residential rental deductions carried forward

15I ▶ \$, , .

16. Did the estate or trust incur any interest from residential property?

No Go to Question 17.

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

Total interest on residential property

16A ▶ \$, , .

Interest expense claimed

16B ▶ \$, , .

Reason for interest expense claimed

- 16C ▶** A Maori exempt company or not a residential land company New build exemption
 Certain schedule 15 exclusions or property not in NZ Development or land business exemption
 Phasing of interest Emergency, transitional, social or council housing
 Approved build-to-rent exclusion

17. 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 18.

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

Net profit or loss from business or other rental - if a loss, put a minus sign in the last box

17B ▶ \$, , .

18. 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 19.

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

Residential land withholding tax (RLWT) credit

18A ▶ \$, , .

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

18B ▶ \$, , .

19. Did the estate or trust receive any other income?

No Go to Question 20.

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

Name of payer

Type of income

Total tax credits from other income

19A ▶ \$, , .

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

19B ▶ \$, , .

20. Total income and total tax credits.

Add Boxes 9A, 10A, 11A, 12A, 13A, 14A, and 19A. Print the total in Box 20A.

Total tax credits

20A ▶ \$, , .

Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15H, 17B, 18B and 19B. Print the total in Box 20B.

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

20B ▶ \$, , .

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

Beneficiary income (excluding minor and corporate beneficiaries)

21A ▶ \$, , .

Trustee income

21B ▶ \$, , .

Minor and corporate beneficiary income

21C ▶ \$, , .

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

No Go to Question 23.

Yes Print the amount in Box 22.

Total expenses claimed

22 ▶ \$, , .

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

No Go to Question 24.

Yes Print the details in Box 23A and Box 23B.

Amount brought forward

23A ▶ \$, , .

Amount claimed this year

23B ▶ \$, , .

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

26. If the estate or trust calculates CFC or FIF income under Question 13, 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 2025 form(s) to the top of this page

27. See the guide for further details about completing the details on the IR6B 2025 form(s) for each beneficiary.

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

27Z ▶ \$, , . (Tick 1) Credit Debit

Trustee income and calculation of tax

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

Subtract the amounts in Boxes 22 and 23B from the trustee income in Box 21B. 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 the trust's tax rate. Print the answer in Box 28B.

28B ▶ \$, , .

Calculate tax on the minor and corporate beneficiary income. Multiply Box 21C by 0.39 (39%). Print the answer in Box 28C.

28C ▶ \$, , .

Add Box 28B and Box 28C. Print the answer in Box 28D. This is the total tax payable.

28D \$, , .

Print the trustee's share of overseas tax paid 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 dividend imputation credits in Box 28G. See the guide for further details.

28G ▶ \$, , .

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

28H \$, , .

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

28I ▶ \$, , .

Print the difference between Box 28I and Box 28H in Box 28J..

If Box 28I is larger than Box 28H, the difference is a credit.
If Box 28H is larger than Box 28I, the difference is a debit.

28J ▶ \$, , .

(Tick 1) Credit Debit

Summary of tax payable

29. Calculate the tax payable here

Copy the total tax payable on beneficiaries' income from Box 27Z to Box 29A.

29A \$, , .

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

29B \$, , .

(Tick 1) 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 1) Credit Debit

This is the residual income tax.

Print any 2025 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 1) Refund Tax to pay

Tax to pay is due by 7 February 2026. 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 \$, , .

Please transfer the refund to:

- 2026 provisional tax. Print the amount in Box 30A.
- Another taxpayer's income tax account.
 Are you associated? See the guide for further details.

30A ▶ \$, , .

30B ▶ Yes No

Name of taxpayer receiving refund

Their IRD number **30C** ▶

Year ended 31 March

Amount **30D** ▶ \$, , .

Subtract Boxes 30A and 30D from Box 30. Print the answer in Box 30E.
 This is the balance to be refunded.

30E \$, , .

- 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 is not 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.
- If you are using S or E, print the provisional tax payable in Box 32B.

32A ▶

32B ▶ \$, , .

33. If you do not need to comply with the additional reporting requirements for NZ domestic trusts tick the box and go to Question 39.
 See the guide for further details.

34. Statement of Profit or Loss

- Print the trust's net profit/loss before tax.
- Print the trust's tax adjustments.

34A ▶ \$, , .

34B ▶ \$, , .

Statement of financial position

See the guide for further details.

35. Assets

Associated persons financial arrangements

35A ▶ \$, , .

Land and Buildings

35B ▶ \$, , .

Valuation method for Land and Buildings

- 35C** ▶ Historical cost Tax book value
 Market value

Shares/ownership interests

35D ▶ \$, , .

