

Income tax return Estate or trust

Income Tax Act 2007, Tax Administration Act 1994

IR6 2025

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 1 2 3 4 5 6 7 8)					
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					
Do not print your tax preparer'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 2 numbers, enter them in the first 2 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 23, 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 do not need to answer any further questions. Yes Go to Question 7C. 					
7C. Is the return for a Disabled beneficiary trust?					
No Go to Question 8. Yes See the guide for further details.					
8. Select the type of trust. See the guide for further details. 8 Complying trust Foreign trust Non-complying trust					

1

Income

No Go to Question 10. Total RWT	Yes See the guide for further details. Print the details below. Total gross interest - if a loss, put a minus sign in the last box
9A > \$, , , , , , , , , , , , , , , , , ,	9B > \$, , , , , , , , , , , , , , , , , ,
Did the estate or trust have any New Zealand dividends paid or No Go to Question 11. Total dividend imputation credits 10 \$ Total dividend RWT credits 10 A \$	Yes See the guide for further details. Print the details below. Total gross dividends \$ \\$
Did the estate or trust receive any taxable distributions from a No Go to Question 12. Total Māori authority credits 11A \$	Māori authority? Yes See the guide for further details. Print the details below. Total Māori authority distributions \$\$11B\$ \$\$
Did the estate or trust receive income from a partnership, estate No Go to Question 13. Total partnership, estate or trust tax credits 12A \$, , , , , , , , , , , , , , , , , ,	Yes See the guide for further details. Print the details below. Total partnership, estate or trust income - if a loss, put a minus sign in the last box 12B \$, , , , , , , , , , , , , , , , , ,
Did the estate or trust receive any income from overseas? No Go to Question 14. Total overseas tax paid 13A \$, , , , , , , , , , , , , , , , , ,	Yes See the guide for further details. Print the details below. Total overseas income - if a loss, put a minus sign in the last box 13B \$
Did the estate or trust receive any look-through company (LTC) included at Questions 9, 10, 11, 12, 17 and 18). No Go to Question 15. Total LTC tax credits 14A \$ Non-allowable deductions this year 14C \$ Either add Boxes 14B and 14C, or subtract Box 14D from 14B. Print your answer in Box 14E.	Yes See the guide for further details. Print the details below. 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
Did the estate or trust receive any income or incur any expenses No Go to Question 16. Select which method you are using. (tick 1) Portfolio Gross residential rental income 15A \$ Other residential income 15C \$ Residential rental deductions 15E \$ Residential rental deductions claimed this year 15G \$ Excess residential rental deductions carried forward	See the guide for further details. Print the details below.
	Did the estate or trust have any New Zealand dividends paid or a Go to Question 11. Total dividend imputation credits 10 \$ Total dividend RWT credits 10 \$ Did the estate or trust receive any taxable distributions from a Mo Go to Question 12. Total Māori authority credits 11 \$ Did the estate or trust receive income from a partnership, estate No Go to Question 13. Total partnership, estate or trust tax credits 12 A \$ Did the estate or trust receive any income from overseas? No Go to Question 14. Total overseas tax paid 13 A \$ Did the estate or trust receive any look-through company (LTC) included at Questions 9, 10, 11, 12, 17 and 18). No Go to Question 15. Total LTC tax credits 14 A \$ Non-allowable deductions this year 14 C \$ Select which method you are using. (tick 1) Portfolio Gross residential rental deductions 15 C \$ Seresidential rental deductions claimed this year 15 C \$ Excess residential rental deductions claimed this year 15 C \$ Excess residential rental deductions claimed forward

16.	Did the estate or trust incur any interest from residential pr	operty?					
	No Go to Question 17.	Yes See the guide for further details. Print the details below.					
	Total interest on residential property	Interest expense claimed					
	16A \$, , , , , , , , , , , , , , , , , ,	16B \$, , , , , , , , , , , , , , , , , ,					
	Reason for interest expense claimed						
	A Maori exempt company or not a residential la	and company New build exemption					
	Certain schedule 15 exclusions or property not in	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 othe Questions 9 to 15).	r rental activities? (Do not include any income already shown at					
	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 pro	perty sales/disposals not already included elsewhere in the return?					
10.	(Do not include any bright-line loss.)	perty sales, disposais not aiready included elsewhere in the return.					
	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	Total other income - if a loss, put a minus sign in the last box					
	19A \$, , , , , , , , , , , , , , , , , ,	198 \$, , , , , , , , , , , , , , , , , ,					
20.	Total income and total tax credits.						
	Add Boxes 9A, 10A, 11A, 12A, 13A, 14A, and 19A. Print the total in Box 20A.	Add Boxes 9B, 10B, 11B, 12B, 13B, 14E, 15H, 17B, 18B and 19B. Print the total in Box 20B.					
	Total tax credits	Total income - if a loss, put a minus sign in the last box					
	20A) \$, , , , , , , , , , , , , , , , , ,	20B \$, ,					
21.	Income allocation. See the guide for further details before	allocating income. Trustee income					
	Beneficiary income (excluding minor and corporate beneficiaries) 21A \$	21B \$					
	Minor and corporate beneficiary income	· , , , , , , , , , , , , , , , , , , ,					
	21C) \$						
22.	Can the estate or trust claim expenses ? See the guide for furt	ther 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	ne guide for further details.					
	No Go to Question 24.	Yes Print the details in Box 23A and Box 23B.					
	Amount brought forward	Amount claimed this year 23B \$					
	23A Ş , , , , , , , , , , , , , , , , , ,	238 \$, , , , , , , , , , , , , , , , , ,					

Fore	Foreign and non-complying trusts - distributions to beneficiaries						
Com	Complete this section only if this return is for a foreign or non-complying trust. See the guide for further details.						
24.			int the total	distributions	in Box 24. Attach	details.	
25.		•	int the total	taxable distri	butions in Box 25		
Add	Additional disclosure of foreign investments						
26.	If the estate or trust calculates CFC or FIF income under Quest disclosure is required. 26 No Go to Question 27.		he guide for to Question		ls. Tick "Yes" if ad	ditional	
Ben	eficiary details - attach completed IR6B 2025 form(s) to	o the top of	f this page				
	See the guide for further details about completing the details Add the total tax payable for all beneficiaries from Boxes 27T of	s on the IR6	B 2025 form		•		
Trus	stee income and calculation of tax						
28.	Calculate tax on trustee income here (including allocations to 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".	corporate/	minor bene	ficiaries - see	the guide for furt		
	Multiply the amount in Box 28A by the trust's tax rate. Print the answer in Box 28B.	ne 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 28 See the guide for further details.	281	\$,	, .		
	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)	\$ Cred	, Del	, oit		
Summary of tax payable							
29.	Calculate the tax payable here Copy the total tax payable on beneficiaries' income from Box 27 Box 29A. Copy the total tax payable on trustees' income from Box 28J to		29A \$ 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. This is the residual income tax.	<mark>29C</mark> (Tick	\$ (1)	, Credit	, Debit	
	Print any 2025 provisional tax paid in Box 29D, including any voluntary payments.	29[\$	<u> </u>	,	
	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.	29 1 (Tick		, 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 detail. Please transfer the refund to:	30	\$,	,	
	2026 provisional tax. Print the amount in Box 30A.	30A	\$			
	Another taxpayer's income tax account. Are you associated? See the guide for further details.	30B	>	Yes	No	
	Name of taxpayer receiving refund					
	Their IRD numbe	er 30C				
	Year ended 31 March Amour	1 30D	\$,	
	Subtract Boxes 30A and 30D from Box 30. Print the answer in Box 30E. This is the balance to be refunded.	301	\$	<u> </u>	, ,	
	■ The fastest and safest way to receive your refund is by direct credit to you bank account number is preprinted at Question 6. If your bank account n					
31.	Initial provisional tax liability. Is this the first year the estate or trust st See the guide for further details. No Go to Question 32. Yes Print the start date in Box 31.	arted to	derive Day	gross incom	ne from a taxable	activity?
32.	See the guide for further details on working out Provisional Tax. Prin	t the de	tails be	low.		
	■ 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	\$,	
33.	If you do not need to comply with the additional reporting requires for NZ domestic trusts tick the box and go to Question 39. See the guide for further details.	ments				
34.	Statement of Profit or Loss					
	Print the trust's net profit/loss before tax.	84A	\$,	<u>, </u>	
	Print the trust's tax adjustments.	34B	\$,	, , , , , , , , , , , , , , , , , , ,	
	Statement of financial position					
25	See the guide for further details. Assets					
<i>JJ</i> .	Assets	A	Associa	ted persons	financial arrang	ements
		5A	\$, d D.::1d:	,	
			and an	d Buildings		
	Valuation method for Land and Buildings			,	,	
	Historical cost Tax book value					
	Market value	S	Shares/o	ownership ii	nterests	
	3	5D	\$,		

	35E	Valuation method for Shares/ownership interests Historical cost Tax book value					
	Market value						
				Beneficiary current accounts			
			35F	\$			
				Other assets			
			35G	\$, , , , , , , , , , , , , , , , , , ,			
				Total assets Add boxes 35A, 35B, 35D, 35F and 35G. Print the total in box 35H			
			35H	\$, , , .			
36.	Liabiliti	es					
		Associated persons financial arrangements					
	36A	\$, , , , , , , , , , , , , , , , , , ,					
		Beneficiary current accounts					
	36B	\$,,					
		Other liabilities					
	36C	\$, , , , , , , , , , , , , , , , , , ,					
		Total liabilities Add boxes 36A, 36B and 36C. Print the total in box 36D					
	36D	\$					
37.	7. Accumulated trust funds Accumulated trust funds						
	Subtract box 36D from box 35H. Print the answer in box 37A.						
		If the amount is negative, put a minus sign in the last box					
	37A	\$, , , , , , , , , , , , , , , , , , ,					
38.	Other f	inancial metrics					
		Untaxed Gains					
	38A	\$, , , , , , , , , , , , , , , , , , ,					
		Amounts withdrawn by beneficiaries during the year					
	38B	\$					
Notice of assessment and declaration See the guide for further details.							
39.	Please re	ead and sign the following.					
	The information in this return is true and correct and represents my assessment for the year ended 31 March 2025 as required under the Tax Administration Act 1994.						
	Signatu	re / / Date	or putt	re penalties for not putting in a tax return ing in a false return. Please make a copy of urn for your own records.			
		oer, send your return by 7 July. If you have a tax agent see the guid s form to: Inland Revenue, PO BOX 39090, Wellington Mail Centi					
Privacy To find out what may happen to the information you provide on this form, see the guide for further details.							