## **Inland Revenue** Te Tari Taake

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## Look-through company (LTC) income/loss attribution

## 2015

<ul> <li>Read pages 23 to 49 of the IR 7 guide before completing this form.</li> <li>Complete this form and attach it to the top of page 3 of the LTC's IR 7 income tax return.</li> </ul>	
Look-through company (LTC) name	
IRD number (8 digit numbers start in the second box. 1 2 3	4 5 6 7 8 )
Owner's name	
IRD number 24A	Attribution of income/loss (see page 23 of the guide) %
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box	Deduction for extinguished losses (see page 25 of the guide)
24C \$	24K \$
Dividends	Overseas tax paid
24D \$	24L  \$
Māori authority distributions	Imputation credits
24E \$ , , ,	24M▶ \$,,
Overseas income – if a loss, put a minus sign in the last box	Other tax credits (see page 25 of the guide)
24F \$ , , , , , , , , , , , , , , , , , ,	24N \$ ,
Rental income – if a loss, put a minus sign in the last box 24G \$	Non-allowable deductions this year (see pages 25 to 28 of the guide)
Other passive income – if a loss, put a minus sign in the last box	Non-allowable deductions brought forward
24H \$	24P \$
All other income (not already included at Boxes 24C to 24H)	· , , , •
– if a loss, put a minus sign in the last box	Prior years' non-allowable deductions claimed this year
<b>241</b> \$ , , , ,	24Q \$ , ,
Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box	(either add Boxes 24O and 24P, or subtract Box 24Q from 24P)
24] \$ , , .	24R \$ , , , , , , , , , , , , , , , , , ,
Owner's name	
IRD number 24A	Attribution of income/loss (see page 23 of the guide) 24B
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box	Deduction for extinguished losses (see page 25 of the guide)
24C \$	24K \$
Dividends	Overseas tax paid
24D \$ , ,	24L 🕨 \$ , , ,
Māori authority distributions	Imputation credits
24E \$ ,	24M> \$ ,
Overseas income – if a loss, put a minus sign in the last box 24F \$	Other tax credits (see page 25 of the guide)
Rental income – if a loss, put a minus sign in the last box	Non-allowable deductions this year (see pages 25 to 28 of the guide)
24G \$	240 \$
Other passive income – if a loss, put a minus sign in the last box	Non-allowable deductions brought forward
24H \$ ,	24P \$ ,
All other income (not already included at Boxes 24C to 24H) – if a loss, put a minus sign in the last box	Prior years' non-allowable deductions claimed this year
241 \$	24Q \$
Total income (sum of Boxes 24C to 24I)	Non-allowable deductions carried forward
– if a loss, put a minus sign in the last box	(either add Boxes 24O and 24P, or subtract Box 24Q from 24P)

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Owner's name	
IRD number 24A	Attribution of income/loss
Attributed income/loss and tax credits	(see page 23 of the guide) 240 . 70
Interest – if a loss, put a minus sign in the last box	Deduction for extinguished losses (see page 25 of the guide)
24C \$	24K \$
Dividends	Overseas tax paid
24D \$	24L \$
Māori authority distributions	Imputation credits
24E \$	24M \$
Overseas income – if a loss, put a minus sign in the last box	Other tax credits (see page 25 of the guide)
24F \$	24N 🔪 \$
Rental income – if a loss, put a minus sign in the last box	Non-allowable deductions this year (see pages 25 to 28 of the guide)
24G \$	240 \$
Other passive income – if a loss, put a minus sign in the last box	Non-allowable deductions brought forward
24H \$	24P \$
All other income (not already included at Boxes 24C to 24H)	, , , ,
- if a loss, put a minus sign in the last box	Prior years' non-allowable deductions claimed this year
241 \$	24Q \$ , , , ,
Total income (sum of Boxes 24C to 24I) – if a loss, put a minus sign in the last box	Non-allowable deductions carried forward (either add Boxes 24O and 24P, or subtract Box 24Q from 24P)
24] \$	24R \$
· , , •	· , , , · ·
Owner's name	
IRD number 24A	Attribution of income/loss 24B
IRD number 24A	Attribution of income/loss (see page 23 of the guide) 24B
Attributed income/loss and tax credits	(see page 23 of the guide) 70
Attributed income/loss and tax credits	(see page 23 of the guide) 70
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ , , , , , , , , , , , , , , , , , ,
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 246 246 70 70 70 70 70 70 70 70 70 70
Attributed income/loss and tax credits         Interest – if a loss, put a minus sign in the last box         24C       \$         Dividends         24D       \$	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions	(see page 23 of the guide) 240 70 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ , , , , , , , , , , , , , , , , , , ,
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Other tax credits (see page 25 of the guide) (see page 23 of the guide)
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide)
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box 24G \$	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 240 \$
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box 24G \$ Other passive income – if a loss, put a minus sign in the last box 24G \$ All other income (not already included at Boxes 24C to 24H)	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Moutation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 240 \$ Non-allowable deductions brought forward 24P \$ Non-allowable deductions brought forward 24P \$
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box 24G \$ Other passive income – if a loss, put a minus sign in the last box 24G \$ Marco and a loss, put a minus sign in the last box 24G \$ Marco and a loss, put a minus sign in the last box 24H \$ All other income (not already included at Boxes 24C to 24H) – if a loss, put a minus sign in the last box	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Monutation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 240 \$ Non-allowable deductions brought forward 24P \$ Prior years' non-allowable deductions claimed this year
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box 24G \$ Cother passive income – if a loss, put a minus sign in the last box 24G \$ All other income (not already included at Boxes 24C to 24H) if a loss, put a minus sign in the last box 24I \$ All other income (not already included at Boxes 24C to 24H) if a loss, put a minus sign in the last box	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Moutation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 24O \$ Non-allowable deductions brought forward 24P \$ Prior years' non-allowable deductions claimed this year 24Q \$ A A A A A A A A A A A A A
Attributed income/loss and tax credits Interest – if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Māori authority distributions 24E \$ Overseas income – if a loss, put a minus sign in the last box 24F \$ Rental income – if a loss, put a minus sign in the last box 24G \$ Cother passive income – if a loss, put a minus sign in the last box 24G \$ All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 24H \$ All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box 24I \$ All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box	(see page 23 of the guide) 240 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Moutation credits 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 240 \$ Non-allowable deductions brought forward 24P \$ Prior years' non-allowable deductions claimed this year 24Q \$ Non-allowable deductions carried forward
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Attributed income/loss and tax credits   Interest - if a loss, put a minus sign in the last box   24C   \$   Dividends   24D   \$   Māori authority distributions   24E   \$   Overseas income - if a loss, put a minus sign in the last box   24F   \$   Rental income - if a loss, put a minus sign in the last box   24G   \$   Other passive income - if a loss, put a minus sign in the last box   24F   \$   All other income (not already included at Boxes 24C to 24H)   if a loss, put a minus sign in the last box   24H   \$   All other income (not already included at Boxes 24C to 24H)   • if a loss, put a minus sign in the last box	(see page 23 of the guide) Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Other tax credits (see page 25 of the guide) 24M \$ Other tax credits (see page 25 of the guide) 24N \$ Non-allowable deductions this year (see pages 25 to 28 of the guide) 24O \$ Non-allowable deductions brought forward 24P \$ Prior years' non-allowable deductions claimed this year 24Q \$ Non-allowable deductions carried forward

- copies by calling 0800 257 773. You'll need your IRD number to use this service.
- The owner(s) must include their attribution of the LTC's income/loss in their individual income tax return(s). **Privacy**

To find out what may happen to the information you provide on this form, see page 51 of the IR 7 guide.