Inland Revenue Te Tari Taake

Look-through company (LTC) income/loss attribution

2016

 Read pages 23 to 49 of the IR7 guide before completing this form. Complete this form and attach it to the top of page 3 of the LTC's IR7 income tax return. 	
Look-through company (LTC) name	
IRD number (8 digit numbers start in the second box. 1 2 3 4	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	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)
24j \$,	24R \$, ,
Owner's name	
IRD number 24A	Attribution of income/loss (see page 23 of the guide) 24B
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 \$	
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)
2/1 \$	24P ¢

Owner's name	
IRD number 24A	Attribution of income/loss (see page 23 of the guide) 24B
Attributed income/loss and tax credits	(see page 25 of the guide)
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	
Owner's name	Attribution of income/loss 24B %
IRD number 24A Attributed income/loss and tax credits	(see page 23 of the guide) 70
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IRD number 24A Attributed income/loss and tax credits	(see page 23 of the guide) 70
IRD number 24A 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) 246 70 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid
IRD number 24A 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) 246 % Deduction for extinguished losses (see page 25 of the guide) 24K \$, , , , , , , , , , , , , , , , , ,
IRD number 24A 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) 246 % Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid
IRD number 24A 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) 245 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$
IRD number 24A Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Maori authority distributions	(see page 23 of the guide) 24B 70 Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits
IRD number 24A) 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) 24B Peduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$
 IRD number 24A Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends \$ Māori authority distributions 24E \$ Overseas income - if a loss, put a minus sign in the last box 	(see page 23 of the guide) 24B 70 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)
IRD number 24A 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) 24B 70 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 \$
 IRD number 24A Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends \$ 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) 245 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)
 IRD number 24A Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends \$ 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) 24B 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 \$ \$
IRD number 24A 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) 24B 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 \$
 IRD number 24A) Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Joividends 24D \$ Maori authority distributions 24E \$ S 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 \$ Cher 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 	(see page 23 of the guide) 24B Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Mon-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
 IRD number 24A) Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Maori authority distributions 24E \$ Moverseas 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 	(see page 23 of the guide) 24B 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 \$ 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 \$
 IRD number 24A) Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Joividends 24D \$ Maori authority distributions 24E \$ S 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 \$ Cher 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 	(see page 23 of the guide) 24B Deduction for extinguished losses (see page 25 of the guide) 24K \$ Overseas tax paid 24L \$ Imputation credits 24M \$ Mon-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
 IRD number 24A) Attributed income/loss and tax credits Interest - if a loss, put a minus sign in the last box 24C \$ Dividends 24D \$ Maori authority distributions 24E \$ S Overseas income - if a loss, put a minus sign in the last box 24F \$ S Rental income - if a loss, put a minus sign in the last box 24G \$ Cher 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 \$ \$ Total income (sum of Boxes 24C to 24H) 	(see page 23 of the guide) 24B 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 \$ 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 IR7 guide.