



IR6 2022

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.

1 ▶

(8 digit numbers start in the second box)

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.

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.

4 ▶

Prefix

Phone number

5. Print your business industry classification (BIC) code in Box 5. See the guide for further details.

5 ▶

6. If the estate or trust's correct bank account number is **not** shown below, print it in Box 6.

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.

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 8.

8. Select the type of trust.

See the guide for further details.

(tick 1)

8 ▶

Complying trust Foreign trust Non-complying trust

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 expenditure 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

Total residential income

15A ▶ \$, , .

Residential rental deductions

15B ▶ \$, , .

Excess residential rental deductions brought forward

15C ▶ \$, , .

Residential rental deductions claimed this year

15D ▶ \$, , .

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

15E ▶ \$, , .

Excess residential rental deductions carried forward

15F ▶ \$, , .

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

Loans drawn down prior to 27 March 2021 or interest incurred before 1 October 2021

Emergency, transitional, social or council housing

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, 15E, 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

21A ▶ \$, , .

Trustee income

21B ▶ \$, , .

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 23.

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 and BEPS information

26. If the estate or trust calculates CFC or FIF income under Question 13 or is required to make a BEPS disclosure, 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 2022 form(s) to the top of this page

27. See the guide for further details about completing the details on the IR6B 2022 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 27AD.

27AD \$, , . (Tick 1) Credit Debit

Trustee income and calculation of tax

28. Calculate tax on trustee income here (including allocations to 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 \$, , .

Multiply the amount in Box 28A by 0.33 (33%). Print the answer in Box 28B. This is the total tax payable.

28B \$, , .

Print the trustee's share of overseas tax paid in Box 28C. See the guide for further details.

28C \$, , .

Subtract Box 28C from Box 28B. Print the answer in Box 28D. If 28C is larger than 28B print "0.00".

28D \$, , .

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

28G \$, , .

Print the difference between Box 28G and Box 28F in Box 28H. If Box 28G is larger than Box 28F, the difference is a credit. If Box 28F is larger than Box 28G, the difference is a debit.

28H \$, , . (Tick 1) Credit Debit

Summary of tax payable

29. Calculate the tax payable here

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

29A \$, , .

Copy the total tax payable on trustees' income from Box 28H 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 2022 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 2023. 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:

2023 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 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 isn't 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. **31 ▶** Day Month Year

Yes Print the start date in Box 31.

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. **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 requirements for NZ domestic trusts tick the box and go to Question 38.
See the guide for further details.

34. Statement of Profit or Loss

- Print the trust's net profit/loss before tax. **34A ▶** \$
- Print the trust's tax adjustments. **34B ▶** \$
- Print the trust's untaxed realised gains/receipts. **34C ▶** \$

Statement of financial position

See the guide for further details.

35. Assets

Associated persons financial arrangements
35A ▶ \$

Land
35B ▶ \$

Valuation method for Land
35C ▶ Historical cost Tax book value
 Market value

Buildings
35D ▶ \$

Valuation method for Buildings
35E ▶ Historical cost Tax book value
 Market value

Shares/ownership interests
35F ▶ \$

Valuation method for Shares/ownership interests
35G ▶ Historical cost Tax book value
 Market value

Total assets
35H ▶ \$

