

Read pages 24 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 5 6 7 8

Owner's name

IRD number **24A**▶ Attribution of income/loss (see page 24 of the guide) **24B**▶ . %

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
24H▶ \$, , .

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 24I) - if a loss, put a minus sign in the last box
24J▶ \$, , .

Deduction for extinguished losses (see page 26 of the guide)
24K▶ \$, , .

Overseas tax paid
24L▶ \$, , .

Imputation credits
24M▶ \$, , .

Other tax credits (see page 26 of the guide)
24N▶ \$, , .

Non-allowable deductions this year (see pages 26 to 33 of the guide)
24O▶ \$, , .

Non-allowable deductions brought forward
24P▶ \$, , .

Prior years' non-allowable deductions claimed this year
24Q▶ \$, , .

Non-allowable deductions carried forward (either add Boxes 24O and 24P, or subtract Box 24Q from 24P)
24R▶ \$, , .

Owner's name

IRD number **24A**▶ Attribution of income/loss (see page 24 of the guide) **24B**▶ . %

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
24H▶ \$, , .

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 24I) - if a loss, put a minus sign in the last box
24J▶ \$, , .

Deduction for extinguished losses (see page 26 of the guide)
24K▶ \$, , .

Overseas tax paid
24L▶ \$, , .

Imputation credits
24M▶ \$, , .

Other tax credits (see page 26 of the guide)
24N▶ \$, , .

Non-allowable deductions this year (see pages 26 to 33 of the guide)
24O▶ \$, , .

Non-allowable deductions brought forward
24P▶ \$, , .

Prior years' non-allowable deductions claimed this year
24Q▶ \$, , .

Non-allowable deductions carried forward (either add Boxes 24O and 24P, or subtract Box 24Q from 24P)
24R▶ \$, , .

| | |
|---|--|
| <p>Owner's name <input style="width: 90%; border: none; border-bottom: 1px solid black;" type="text"/></p> <p>IRD number 24A▶ <input style="width: 30%; border: none; border-bottom: 1px solid black;" type="text"/></p> <p>Attributed income/loss and tax credits</p> <p>Interest - if a loss, put a minus sign in the last box</p> <p>24C▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Dividends</p> <p>24D▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Māori authority distributions</p> <p>24E▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Overseas income - if a loss, put a minus sign in the last box</p> <p>24F▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Rental income - if a loss, put a minus sign in the last box</p> <p>24G▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Other passive income - if a loss, put a minus sign in the last box</p> <p>24H▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box</p> <p>24I▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box</p> <p>24J▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> | <p>Attribution of income/loss (see page 24 of the guide) 24B▶ <input style="width: 10%; border: none; border-bottom: 1px solid black;" type="text"/>. <input style="width: 10%; border: none; border-bottom: 1px solid black;" type="text"/> %</p> <p>Deduction for extinguished losses (see page 26 of the guide)</p> <p>24K▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Overseas tax paid</p> <p>24L▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Imputation credits</p> <p>24M▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Other tax credits (see page 26 of the guide)</p> <p>24N▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions this year (see pages 26 to 33 of the guide)</p> <p>24O▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions brought forward</p> <p>24P▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Prior years' non-allowable deductions claimed this year</p> <p>24Q▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions carried forward (either add Boxes 24O and 24P, or subtract Box 24Q from 24P)</p> <p>24R▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> |
|---|--|

| | |
|---|--|
| <p>Owner's name <input style="width: 90%; border: none; border-bottom: 1px solid black;" type="text"/></p> <p>IRD number 24A▶ <input style="width: 30%; border: none; border-bottom: 1px solid black;" type="text"/></p> <p>Attributed income/loss and tax credits</p> <p>Interest - if a loss, put a minus sign in the last box</p> <p>24C▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Dividends</p> <p>24D▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Māori authority distributions</p> <p>24E▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Overseas income - if a loss, put a minus sign in the last box</p> <p>24F▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Rental income - if a loss, put a minus sign in the last box</p> <p>24G▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Other passive income - if a loss, put a minus sign in the last box</p> <p>24H▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>All other income (not already included at Boxes 24C to 24H) - if a loss, put a minus sign in the last box</p> <p>24I▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Total income (sum of Boxes 24C to 24I) - if a loss, put a minus sign in the last box</p> <p>24J▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> | <p>Attribution of income/loss (see page 24 of the guide) 24B▶ <input style="width: 10%; border: none; border-bottom: 1px solid black;" type="text"/>. <input style="width: 10%; border: none; border-bottom: 1px solid black;" type="text"/> %</p> <p>Deduction for extinguished losses (see page 26 of the guide)</p> <p>24K▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Overseas tax paid</p> <p>24L▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Imputation credits</p> <p>24M▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Other tax credits (see page 26 of the guide)</p> <p>24N▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions this year (see pages 26 to 33 of the guide)</p> <p>24O▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions brought forward</p> <p>24P▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Prior years' non-allowable deductions claimed this year</p> <p>24Q▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> <p>Non-allowable deductions carried forward (either add Boxes 24O and 24P, or subtract Box 24Q from 24P)</p> <p>24R▶ \$ <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>, <input style="width: 20%; border: none; border-bottom: 1px solid black;" type="text"/>.</p> |
|---|--|

- If you need more IR7L forms, you can print them from our website www.ird.govt.nz or you can request 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 50 of the IR7 guide.