Inland Revenue
Te Tari Taake

Look-through company (LTC) income/loss attribution

IR7L
March 2025

2025

See the guide for further details 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 **27A**

Attribution of income/loss (See the guide for further details) **27B** . %

Attributed income/loss and tax credits

Interest – if a loss, put a minus sign in the last box
27C $, , .

Dividends
27D $, , .

Māori authority distributions
27E $, , .

Overseas income – if a loss, put a minus sign in the last box
27F $, , .

Total combined residential income
27G $, , .

Other rental income – if a loss, put a minus sign in the last box
27H $, , .

Other passive income – if a loss, put a minus sign in the last box
27I $, , .

All other income (not already included at Boxes 27C to 27I) – if a loss, put a minus sign in the last box
27J $, , .

Total income (sum of boxes 27C to 27J) – if a loss, put a minus sign in the last box
27K $, , .

Deduction for extinguished losses (See the guide for further details)
27L $, , .

Residential rental deductions
27M $, , .

Overseas tax paid
27N $, , .

Imputation credits
27O $, , .

Other tax credits (See the guide for further details)
27P $, , .

Non-allowable deductions this year (See the guide for further details)
27Q $, , .

Non-allowable deductions brought forward
27R $, , .

Prior years' non-allowable deductions claimed this year
27S $, , .

Non-allowable deductions carried forward (either add Boxes 27Q and 27R, or subtract Box 27S from 27R)
27T $, , .

Owner's name

IRD number **27A**

Attribution of income/loss (See the guide for further details) **27B** . %

Attributed income/loss and tax credits

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Dividends

27D $, , .

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27T $, , .

- If you need more IR7L forms, you can print them from our website **ird.govt.nz** or 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 give us on this form, go to **ird.govt.nz/privacy** or see the guide for further details.

RESET FORM