



Name of trust or estate

Tax reference

If you want help, look up the box numbers in the notes on Trust and Estate UK Property. For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

Answer this question to help you decide which parts of pages TL 1 and TL 2 to fill in.

Is the income from furnished holiday lettings?

If not applicable, turn over and fill in page TL 2 to give details of the property income

YES

If 'Yes', fill in boxes 3.1 to 3.19 before completing page TL 2

### Furnished holiday lettings in the UK or European Economic Area (EEA)

Fill in one page for UK businesses and a separate page for EEA businesses.

Income from furnished holiday lettings 3.1 £

Estates only - if you have used traditional accounting rather than cash basis to calculate the estate's income and expenses, put 'X' in the box (trusts can't use cash basis) 3.1A

#### Expenses (furnished holiday lettings only)

Rent, rates, insurance and ground rents 3.2 £

Repairs and maintenance 3.3 £

Finance charges, including interest 3.4 £

Legal and professional costs 3.5 £

Cost of services provided, including wages 3.6 £

Other expenses 3.7 £

total of boxes 3.2 to 3.7

3.8 £

Net profit (put figures in brackets if a loss) box 3.1 minus box 3.8  
3.9 £

#### Tax adjustments

Private use 3.10 £

Balancing charges 3.11 £

Capital allowances 3.13 £

Put 'X' in box 3.13A if box 3.13 includes enhanced capital allowances for designated environmentally beneficial plant and machinery 3.13A

Loss brought forward used against this year's profits 3.14 £

boxes 3.9 + 3.12 minus (boxes 3.13 + 3.14)

Profit for the year after losses 3.15 £

boxes 3.9 + 3.12 minus box 3.13

Loss for the year 3.16 £

read the notes

Total loss to carry forward 3.17 £

Put 'X' in the box if this business is in the EEA 3.18

If you want to make a period of grace election, put 'X' in the box 3.19

## Other property income (not including dividends/distributions from furnished holiday lettings, Real Estate Investment Trusts or Property Authorised Investment Funds)

- Estates only - if you've used traditional accounting rather than cash basis to calculate the estate's income and expenses, put 'X' in the box (trusts can't use cash basis) 3.19A

### Income

		Tax deducted	
• Rents and other income from land and property	3.20 £ <input type="text"/>	3.21	£ <input type="text"/>
• Chargeable premiums	3.22 £ <input type="text"/>		
• Reverse premiums	3.22A £ <input type="text"/>		
			boxes 3.20 + 3.22 + 3.22A
			3.23 £ <input type="text"/>

### Expenses (don't include figures you've already put in boxes 3.2 to 3.7 on page TL 1)

• Rent, rates, insurance and ground rents	3.24 £ <input type="text"/>		
• Repairs and maintenance	3.25 £ <input type="text"/>		
• Finance charges, including interest	3.26 £ <input type="text"/>		
• Legal and professional costs	3.27 £ <input type="text"/>		
• Costs of services provided, including wages	3.28 £ <input type="text"/>		
• Other expenses	3.29 £ <input type="text"/>		
			total of boxes 3.24 to 3.29
			3.30 £ <input type="text"/>

### Net profit (put figures in brackets if a loss)

box 3.23 minus box 3.30  
3.31 £

### Tax adjustments

• Private use	3.32 £ <input type="text"/>		
• Balancing charges	3.33 £ <input type="text"/>		
• Capital allowances	3.35 £ <input type="text"/>		
• Put 'X' in box 3.35A if box 3.35 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	3.35A <input type="text"/>		
• Cost of replacing domestic items	3.36 £ <input type="text"/>	Box 3.37 is not in use	
			boxes 3.32 + 3.33
			3.34 £ <input type="text"/>
			boxes 3.35 + 3.36
			3.38 £ <input type="text"/>

### Adjusted profit (if loss enter '0' in box 3.39 and put the loss in box 3.40)

boxes 3.31 + 3.34 minus box 3.38  
3.39 £

### Adjusted loss (if you have entered '0' in box 3.39)

boxes 3.31 + 3.34 minus box 3.38  
3.40 £

- Loss brought forward from previous year 3.41 £

### Profit for the year

box 3.39 minus box 3.41  
3.42 £

• Loss offset against total income	3.43 £ <input type="text"/>
• Loss to carry forward to following year	3.44 £ <input type="text"/>
• Put 'X' in box 3.45 if these pages include details of property let jointly	3.45 <input type="text"/>
• Residential finance costs not included in box 3.26	3.46 £ <input type="text"/>

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in.