

Name of trust or estate

Tax reference

To get notes on the Trust and Estate Non-Residence that will help you fill in this form, go to [www.hmrc.gov.uk/selfassessmentforms](http://www.hmrc.gov.uk/selfassessmentforms)

### Residence status

The trustees or personal representatives are, as a whole (please tick appropriate box):

- Resident in the UK for Income Tax purposes 6.1
- Not resident in the UK for Income Tax purposes 6.2
- Resident in the UK for Capital Gains Tax purposes 6.3
- Not resident in the UK for Capital Gains Tax purposes 6.4
- Resident in a country other than the UK (under a Double Taxation Agreement) at the same time as being resident in the UK 6.5
- Tick box 6.6 if the deceased whose estate is being administered was domiciled or resident in the UK at the date of death 6.6

### Information required if the trustees or personal representatives claim to be non-resident in the UK for Income Tax purposes

- Did the trustees or personal representatives change during the year to 5 April 2015? Yes 6.7  No 6.8
- Were the trustees or personal representatives resident in the UK for Income Tax purposes in the year to 5 April 2014? Yes 6.9  No 6.10
- Did the trustees or personal representatives have any overseas income during the year to 5 April 2015? Yes 6.11  No 6.12

### Information required if the trustees or personal representatives claim to be non-resident in the UK for Capital Gains Tax purposes

- Did the trustees or personal representatives change during the year to 5 April 2015? Yes 6.13  No 6.14
  - Were the trustees or personal representatives resident in the UK for Capital Gains Tax purposes in the year to 5 April 2014? Yes 6.15  No 6.16
- Boxes 6.17 and 6.18 are not used
- Do the trustees or personal representatives carry on a trade in the UK through a permanent establishment that made disposals for capital gains in the year to 5 April 2015? Yes 6.19  No 6.20

**Information required if the trustees or personal representatives were resident in the UK and they also claim to be resident in another country for the purposes of a Double Taxation Agreement**

• In which country as well as the UK were the trustees or personal representatives regarded as resident for 2014–15?

• Were they also regarded as resident in the country in box 6.21 for 2013–14? Yes  No

• Were a majority of the trustees or personal representatives resident in the UK for 2014–15? Yes  No

• Do you consider that, in 2014–15, the person(s) who supplied the settled property or funds had close personal and economic relations with (tick **one** box):

- the UK
- the country shown in box 6.21
- neither of these?

• Was the general administration of the trust carried out during 2014–15 mainly in (tick **one** box):

- the UK
- the country shown in box 6.21
- neither of these?

• Do you consider that, in 2014–15, the trustee or personal representatives have closer personal and economic relations with (tick **one** box):

- the UK
- the country shown in box 6.21
- neither of these?

Archived - do not use

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.