



Name of trust or estate	Tax reference
<input type="text"/>	<input type="text"/>

For help filling in this form, go to www.gov.uk/self-assessment-tax-return-forms and read the notes and helpsheets.

Residence status

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

Resident in the UK for Income Tax purposes	<input type="checkbox"/>	6.1
Not resident in the UK for Income Tax purposes	<input type="checkbox"/>	6.2
Resident in the UK for Capital Gains Tax purposes	<input type="checkbox"/>	6.3
Not resident in the UK for Capital Gains Tax purposes	<input type="checkbox"/>	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	<input type="checkbox"/>	6.5
Tick box 6.6 if the deceased whose estate is being administered was not a long-term UK resident within the meaning of IHTA1984 at the date of death	<input type="checkbox"/>	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 2026?	Yes <input type="checkbox"/>	6.7	No <input type="checkbox"/>	6.8
Were the trustees or personal representatives resident in the UK for Income Tax purposes in the year to 5 April 2025?	Yes <input type="checkbox"/>	6.9	No <input type="checkbox"/>	6.10
Did the trustees or personal representatives have any overseas income during the year to 5 April 2026?	Yes <input type="checkbox"/>	6.11	No <input type="checkbox"/>	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 2026?	Yes <input type="checkbox"/>	6.13	No <input type="checkbox"/>	6.14
Were the trustees or personal representatives resident in the UK for Capital Gains Tax purposes in the year to 5 April 2025?	Yes <input type="checkbox"/>	6.15	No <input type="checkbox"/>	6.16
Boxes 6.17 and 6.18 are not in use				
Did 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 2026?	Yes <input type="checkbox"/>	6.19	No <input type="checkbox"/>	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 2025–26?

6.21

Were they also regarded as resident in the country in box 6.21 for 2024–25?

Yes

6.22

No

6.23

Were a majority of the trustees or personal representatives resident in the UK for 2025–26?

Yes

6.24

No

6.25

Do you consider that, in 2025–26, the persons who supplied the settled property or funds had close personal and economic relations with (tick one box):

– the UK

6.26

– the country shown in box 6.21

6.27

– neither of these

6.28

Was the general administration of the trust carried out during 2025–26 mainly in (tick one box):

– the UK

6.29

– the country shown in box 6.21

6.30

– neither of these

6.31

Do you consider that, in 2025–26, the trustees or personal representatives have closer personal and economic relations with (tick one box):

– the UK

6.32

– the country shown in box 6.21

6.33

– neither of these

6.34

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.