



Tax reference

Date

Issue address

HM Revenue and Customs

Phone

For  
Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2025 to 5 April 2026.

We've sent you this paper form to fill in, but you can also file the tax return online using our internet service (you will need to buy commercial software).

Make sure the tax return, and any documents we ask for, reach us by:

- 31 October 2026 if you want us to calculate the trust's or estate's tax or if you file a paper tax return
- 31 January 2027 if you file the return online

Whichever method you choose, the tax return and any documents asked for must reach us by the relevant deadline or we will charge an automatic penalty of £100.

If you file online, you have until 31 January to file the tax return and you'll receive an instant on-screen acknowledgement telling you that we've received it. You can still file online even if we've sent you a paper tax return. To file online, go to [www.gov.uk/self-assessment-tax-return-forms](http://www.gov.uk/self-assessment-tax-return-forms) Do not use a search website to find HMRC services online.

If this return has been issued to you after 31 July 2026, then you must make sure that you fill it in and return it by the later of:

- the relevant dates above
- 3 months after the date of issue

Make sure your payment of any tax the trust or estate owes reaches us by 31 January 2027. Otherwise you'll have to pay interest, and possibly a late payment penalty.

We may check the Trust and Estate Tax Return. There are penalties for supplying false or incomplete information.

**Calculating the trust's or estate's tax**

You can choose to calculate the trust or estate's tax. But if you do not want to, and providing we receive the return by 31 October 2026, we'll work out the tax for you and let you know if there is tax to pay by 31 January 2027.

However, if you file later than 31 October 2026 or 3 months after the date this notice was given, search Trust and Estate tax calculation guide at [www.gov.uk/self-assessment-tax-return-forms](http://www.gov.uk/self-assessment-tax-return-forms)

**The Trust and Estate Tax Return – your responsibilities**

We have sent you pages 1 to 12 of the tax return.

You might need other forms – 'supplementary pages' – if the trust or estate had particular income or capital gains. Use page 3 to check.

You are responsible for sending us a complete and correct return, but we're here to help you get it right.

**Ways we can help you**

The Trust and Estate Tax Return guide should answer most of your questions, go to [www.gov.uk/self-assessment-tax-return-forms](http://www.gov.uk/self-assessment-tax-return-forms)

# Income and capital gains

Read the notes in the Trust and Estate Tax Return guide

## Step 1

Tick if this applies

You may not have to answer all the questions in this tax return.

- 1) If you're the trustee of a bare trust (except an unauthorised unit trust), that is, one in which the beneficiaries have an immediate and absolute title to both capital and income, you can go straight to Question 17 on page 10. Do not tick the box if you choose to complete the return.
- 2) If you're the personal representative of a deceased person and completing this tax return for a period of administration and all the points below apply:
- all the income arose in the UK
  - you do not want to claim relief (Questions 10A and 10B)
  - no annual payments have been made out of capital (Question 11)
  - all income has had tax deducted before you received it
  - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the gain
  - no capital payments or benefits have been received from a non-resident, dual resident or immigrating trust then, if you've made no chargeable disposals, go straight to Question 17 on page 10.
- If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22.
- 3) If you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), and:
- no income arose to the trust
  - all trust income is received directly by the beneficiaries
  - all the income arose in the UK and has had tax deducted before you received it
  - part of the income is received directly by the beneficiaries and the part that is not received directly by the beneficiaries comprises only income arising in the UK which has had tax deducted before you receive it
- and all of the following points apply
- the answer will be No in box 8.13 of Question 8
  - there are no accrued income profits or losses, no income from deeply discounted securities, gilt strips, company share buy-backs, offshore income gains, gains on life insurance policies, life annuities or capital redemption policies
  - you do not wish to claim reliefs (Questions 10A and 10B)
  - no annual payments have been made out of capital (Question 11)
  - no further capital has been added to the settlement (Question 12)
  - no capital payments have been made to, or for the benefit of, relevant children of the settlor during their lifetime (Question 15)
  - the trust has never been non-resident and has never received any capital from another trust which is, or at any time has been, non-resident (Question 16)
- then, if you've made no chargeable disposals, go straight to Question 17 on page 10.
- If you've made chargeable disposals, answer Questions 5 and 6 at Step 2 and then Questions 17 to 22.
- 4) If you're the trustee of a charitable trust you must complete the charity supplementary pages as well as this form:
- if you're claiming exemption from tax on all your income and gains, you can go straight to Question 7 – you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20, and 22
  - if you're claiming exemption from tax on only part of your income and gains, you must answer Questions 1 to 9 for any income for which you're not claiming exemption – you should answer Questions 10 and 11, if appropriate, and complete Questions 19, 20 and 22
- 5) In any other case, including if you're the trustee of an unauthorised unit trust or bare trust, you should go to Step 2.

## Step 2

Answer Questions 1 to 7 and 23 to check if you need supplementary pages to give details of particular income or gains. The notes in the Trust and Estate Tax Return guide will help. When you've answered Questions 1 to 7 and Question 23, answer Question 8.

Go to [www.gov.uk/self-assessment-tax-return-forms](http://www.gov.uk/self-assessment-tax-return-forms) to download any supplementary pages that you need for the Trust and Estate Tax Return.

# Income and capital gains continued

Make sure you have the supplementary pages you need, tick the box below when you have got them

| <p><b>Q1</b> Did the trust or estate make any profit or loss from a sole trade?<br/>Read the note for this box in the Trust and Estate Tax Return guide if you are the personal representative of a deceased Name at Lloyd's.</p>  | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate trade <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|--|---|---|----|-----|------------------------------|------------------------------|------------------------------|------------------------------|--|--------------------------------|--|--------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <p><b>Q2</b> Did the trust or estate make any profit or loss or have any other income from a partnership?</p>  | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate partnership <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q3</b> Did the trust or estate receive any UK property income?</p>   | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate UK property <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q4</b> Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or make gains on foreign life insurance policies?<br/><br/>Is the trust or estate claiming relief for foreign tax paid on foreign income or gains, or relief from UK tax under a Double Taxation Agreement?</p> | <p>Yes <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p> | <p>Trust and estate foreign <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q5 Capital Gains Tax</b><br/>Did the trust or estate dispose of chargeable assets?<br/>Answer Yes if the trust or estate disposed of chargeable assets and details of the gains or losses made are required in this return. Read the note for this box in the guide.</p>   | <p>Yes <input type="checkbox"/></p>                                     |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>Answer Yes if you want to make a claim or election for the year</p>   | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate capital gains <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q6</b> Is the trust claiming to be not resident in the UK, or dual resident in the UK and another country for all or part of the year?</p>   | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate non-residence <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q7</b> Is the trust claiming total or partial exemption from tax because of its charitable status?</p>   | <p>Yes <input type="checkbox"/></p>                                     | <p>Trust and estate charities <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q23 Pensions</b> – in the case of an estate, are there any tax charges and/or taxable lump sums? Read the note for this box in the guide.</p>  | <p>Yes <input type="checkbox"/></p>                                     | <p>Estate pension charges etc <input type="checkbox"/></p>  |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p><b>Q8</b> Read the notes for this question in the guide.<br/>Are you completing this tax return:</p>  |   | <table border="0"> <thead> <tr> <th style="text-align: center;">No</th> <th style="text-align: center;">Yes</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">8.1 <input type="checkbox"/></td> <td style="text-align: center;">8.2 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.3 <input type="checkbox"/></td> <td style="text-align: center;">8.4 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">8.4.1 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">8.4.2 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.5 <input type="checkbox"/></td> <td style="text-align: center;">8.6 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.7 <input type="checkbox"/></td> <td style="text-align: center;">8.8 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.9 <input type="checkbox"/></td> <td style="text-align: center;">8.10 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.11 <input type="checkbox"/></td> <td style="text-align: center;">8.12 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.13 <input type="checkbox"/></td> <td style="text-align: center;">8.14 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.15 <input type="checkbox"/></td> <td style="text-align: center;">8.16 <input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">8.17 <input type="checkbox"/></td> <td style="text-align: center;">8.18 <input type="checkbox"/></td> </tr> </tbody> </table> | No | Yes | 8.1 <input type="checkbox"/> | 8.2 <input type="checkbox"/> | 8.3 <input type="checkbox"/> | 8.4 <input type="checkbox"/> |  | 8.4.1 <input type="checkbox"/> |  | 8.4.2 <input type="checkbox"/> | 8.5 <input type="checkbox"/> | 8.6 <input type="checkbox"/> | 8.7 <input type="checkbox"/> | 8.8 <input type="checkbox"/> | 8.9 <input type="checkbox"/> | 8.10 <input type="checkbox"/> | 8.11 <input type="checkbox"/> | 8.12 <input type="checkbox"/> | 8.13 <input type="checkbox"/> | 8.14 <input type="checkbox"/> | 8.15 <input type="checkbox"/> | 8.16 <input type="checkbox"/> | 8.17 <input type="checkbox"/> | 8.18 <input type="checkbox"/> |
| No   | Yes   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.1 <input type="checkbox"/>   | 8.2 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.3 <input type="checkbox"/>   | 8.4 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|  | 8.4.1 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
|  | 8.4.2 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.5 <input type="checkbox"/>   | 8.6 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.7 <input type="checkbox"/>   | 8.8 <input type="checkbox"/>  |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.9 <input type="checkbox"/>   | 8.10 <input type="checkbox"/>   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.11 <input type="checkbox"/>  | 8.12 <input type="checkbox"/>   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.13 <input type="checkbox"/>  | 8.14 <input type="checkbox"/>   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.15 <input type="checkbox"/>  | 8.16 <input type="checkbox"/>   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| 8.17 <input type="checkbox"/>  | 8.18 <input type="checkbox"/>   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– for the administration period of a deceased's estate</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– as the trustee of one of the following (if yes, also tick the one that applies)</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– an unauthorised unit trust</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– a bare trust</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– as the trustee of an employment related trust</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– as the trustee of a Heritage Maintenance Fund</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– as the trustee of an Employer Financed Retirement Benefit Scheme (EFRBS)?<br/>If this happened during the return year enter the date the EFRBS first became operative in box 21.9</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>If you're a trustee:</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– can any settlor (or living settlor's spouse or civil partner) benefit from the capital or income?</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– are you a participator in an underlying non-resident company (a company that would be a close company if it were resident in the UK)?</p>   |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– is the trust chargeable to Income Tax at the special trust rates (the trust rate of 45% or the dividend trust rate of 39.35%) on any part of the income (for example, you have discretion about paying income to beneficiaries)?</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |
| <p>– has a valid vulnerable beneficiary election been made?</p>  |   |   |    |     |                              |                              |                              |                              |  |                                |  |                                |                              |                              |                              |                              |                              |                               |                               |                               |                               |                               |                               |                               |                               |                               |

### Step 3

Now fill in any supplementary pages before answering Questions 9 to 22, as directed.

Please use blue or black ink to fill in the Trust and Estate Tax Return. Please do not include pence.

Round down income and gains. Round up tax credits and tax deductions. Round to the nearest pound.

# Income

**Q9** Did the trust or estate receive any other income not already included on the supplementary pages?

Yes

If Yes, fill in boxes 9.1 to 9.26 as appropriate.

If you wish, you may in the following circumstances leave blank some of boxes 9.1 to 9.26:

- a) if you're the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), you may exclude income which has had tax deducted before you received it unless
- (i) that income has not been received directly by the beneficiary and there are accrued income scheme losses to set against the interest or you're claiming losses against general income
  - (ii) its exclusion would make you liable to make a payment on account which would not be due if you included it – see page 15 of the Trust and Estate tax calculation guide concerning payments on account before following this guidance
- b) if you're the personal representative of a deceased person, you may exclude income which has had tax deducted before you received it unless there are accrued income scheme losses to set against the interest. If the reliefs claimed at Question 10A on page 6 exceed untaxed income, you will need to include estate income that has had tax deducted to make sure a repayment can be calculated

Have you received any taxed income which you are not including in this Trust and Estate Tax Return because (a) or (b) above apply?

Yes

## Interest and alternative finance receipts

Untaxed UK interest and alternative finance receipts – read the notes in the guide Taxable amount  
9.1 £

Taxed UK interest and alternative finance receipts – read the notes in the guide (do not include Property Income Distributions)

|  |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
|  | Amount after tax taken off | Tax taken off              | Gross amount before tax    |
|  | 9.2 £ <input type="text"/> | 9.3 £ <input type="text"/> | 9.4 £ <input type="text"/> |

National Savings & Investments (other than First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds) Taxable amount  
9.5 £

National Savings & Investments, First Option Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds Taxable amount  
9.6 £

Other income from UK savings and investments (except dividends)

|  |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|
|  | Amount after tax taken off | Tax taken off              | Gross amount before tax    |
|  | 9.7 £ <input type="text"/> | 9.8 £ <input type="text"/> | 9.9 £ <input type="text"/> |

**Dividends**

Dividends from UK companies (but excluding Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Total dividend  
**9.10** £

Dividend distributions from UK authorised unit trusts and open-ended investment companies

Total dividend/distribution  
**9.11** £

Stock dividends from UK companies

Total dividend  
**9.12** £

Bonus issues of securities and redeemable shares and loans written off

Taxable amount  
**9.13** £

**Gains on UK life insurance policies, life annuities and capital redemption policies**

On which no tax is treated as paid

Amount of gain  
**9.14** £

On which tax is treated as paid

Tax treated as paid  
**9.15** £

Amount of gain  
**9.16** £

**Other income**

Other income (including Property Income Distributions from UK Real Estate Investment Trusts or Property Authorised Investment Funds)

Amount after tax taken off  
**9.17** £

Tax taken off  
**9.18** £

Gross amount before tax  
**9.19** £

Losses brought forward  
**9.20** £

Losses used in 2025–26  
**9.21** £

2025–26 losses carried forward  
**9.22** £

**Deemed income**

Read the notes in the guide

Taxable amount  
**9.23** £

Accrued Income Scheme profits and deeply discounted securities

Other deemed income etc

Taxable amount  
**9.24** £

Company purchase of its own shares

**Box 9.25 is not in use**

Taxable amount  
**9.26** £

**Box Q9A is not in use**

**Q9B Number of other trust rate trusts**

Number of other trusts – read the notes on Q9B Trust tax free amount in the guide

**9B.1**

## Other information

**Q10A Do you want to claim any reliefs or have you made any annual payments, or patent royalty payments?**

Yes

If Yes, fill in boxes 10.1A to 10.7A and/or 10.1B to 10.1C as appropriate. If not applicable, go to question 11.

Personal representatives: interest on loans and payments made under alternative finance arrangements to pay Inheritance Tax

Amount of payment

10.1A £

Trustees: annual payments

Amount of payment

10.2A £

Tax taken off

10.3A £

Gross amount

10.4A £

Trustees: patent royalties

Amount of payment

10.5A £

Tax taken off

10.6A £

Gross amount

10.7A £

**Q10B Do you want to claim special Income Tax treatment where a valid vulnerable beneficiary election has effect?**

Yes

If Yes, fill in box 10.1B. If not applicable, go to question 11.

Amount of relief claimed

10.1B £

**Q10C Employee Benefit Trusts – do you want to claim relief for discretionary employment income payments?**

Yes

If Yes, fill in box 10.1C. If not applicable, go to question 11.

Amount of relief claimed – read the notes in the guide

10.1C £

**Q11 Were any annual payments made out of capital or out of income not brought into charge to Income Tax?**

Yes

If Yes, fill in boxes 11.1 to 11.3 as appropriate. If not applicable, go to question 12.

Annual payments

Amount of payment

11.1 £

Tax taken off

11.2 £

Gross amount

11.3 £

If you're a personal representative, go to Question 17. Do not fill in Questions 12 to 16.

**Q12 Have any assets or funds been put into the trust in year 2025–26?**

Yes

If Yes, fill in boxes 12.1 to 12.9 as appropriate. If not applicable, go to question 13.

Settlor's name and address

12.1   
  
  
  
  
 Postcode

Description of asset

12.2

Value of asset

12.3 £

Settlor's name and address

12.4   
  
  
  
  
 Postcode

Description of asset

12.5

Value of asset

12.6 £



**Other information** continued

If you ticked box 8.15 in Question 8, on page 3, do not complete this page – please go to Question 16 on page 9 and carry on filling in the tax return.

If you have ticked box 8.16 in Question 8, on page 3, complete Questions 13 to 15A. Otherwise, go to Question 16.

**Q14 Have discretionary payments of income been made to beneficiaries?** Trustees of Heritage Maintenance Funds: do not complete these boxes for expenditure on heritage property. Read the notes on this section in the guide before filling in these boxes.

Yes

If Yes, fill in boxes 14.1 to 14.15 as appropriate. Otherwise, fill in box 14.15 only.

| Name of beneficiary |                      | Net payment |                        | Tick the box if the beneficiary was a relevant child of the settlor and the settlor was alive when payment was made. |
|---------------------|----------------------|-------------|------------------------|--|
|                     |                      |             |                        |  |
| 14.1                | <input type="text"/> | 14.2        | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.3                | <input type="text"/> | 14.4        | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.5                | <input type="text"/> | 14.6        | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.7                | <input type="text"/> | 14.8        | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.9                | <input type="text"/> | 14.10       | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.11               | <input type="text"/> | 14.12       | £ <input type="text"/> | <input type="checkbox"/>   |
| 14.13               | <input type="text"/> | 14.14       | £ <input type="text"/> | <input type="checkbox"/>   |

Amount, if any, of unused tax pool brought forward from last year (enter 0 if appropriate) **14.15** £

**Q15 Have the trustees made any capital payments to, or for the benefit of, relevant children of the settlor during the settlor's lifetime?**

Yes

If Yes, fill in box 15.1. If not applicable, go to question 15A.

Total capital payments to relevant children **15.1** £

**Q15A Were there capital transactions between the trustees and the settlors?**

Yes

If Yes, fill in boxes 15A.1 to 15A.12 as appropriate. If not applicable, go to question 16.

**Capital transactions between the trustees and settlors**

Read the notes on this section in the guide and enter the names of the settlors in the 'Additional information' box, box 21.9.

| Date      | Amount                       | Name of company (if appropriate) |
|-----------|------------------------------|----------------------------------|
| 15A.1 / / | 15A.2 £ <input type="text"/> | 15A.3 <input type="text"/>       |
|           |                              | Registered office                |
|           |                              | 15A.4 <input type="text"/>       |
|           |                              | <input type="text"/>             |
|           |                              | Postcode                         |
|           |                              | <input type="text"/>             |
|           |                              | Registered office                |
|           |                              | 15A.8 <input type="text"/>       |
|           |                              | <input type="text"/>             |
|           |                              | Postcode                         |
|           |                              | <input type="text"/>             |
|           |                              | Registered office                |
|           |                              | 15A.11 <input type="text"/>      |
|           |                              | <input type="text"/>             |
|           |                              | Postcode                         |
|           |                              | <input type="text"/>             |
|           |                              | Registered office                |
|           |                              | 15A.12 <input type="text"/>      |
|           |                              | <input type="text"/>             |
|           |                              | Postcode                         |
|           |                              | <input type="text"/>             |
|           |                              | Registered office                |

**Q16 Has the trust at any time been non-resident or received any capital from another trust which is, or at any time has been, non-resident?**

Yes

If Yes, read the notes on this section in the Trust and Estate Tax Return guide and, if appropriate, fill in box 16.1. If not applicable, go to question 17.

If Yes, have the trustees made any capital payments to, or provided any benefits for, the beneficiaries?

Yes

Total capital payments or value of benefits provided

16.1 £

Please give details of the payments in box 16.1 in the boxes below. If there are insufficient boxes please provide the additional details on a separate sheet.

Name of beneficiary  
16.2

Address of beneficiary  
16.4

Postcode

Amount/value of payment/benefit  
16.6 £

Name of beneficiary  
16.3

Address of beneficiary  
16.5

Postcode

Amount/value of payment/benefit  
16.7 £

Name of beneficiary  
16.8

Address of beneficiary  
16.10

Postcode

Amount/value of payment/benefit  
16.12 £

Name of beneficiary  
16.9

Address of beneficiary  
16.11

Postcode

Amount/value of payment/benefit  
16.13 £

Name of beneficiary  
16.14

Address of beneficiary  
16.16

Postcode

Amount/value of payment/benefit  
16.18 £

Name of beneficiary  
16.15

Address of beneficiary  
16.17

Postcode

Amount/value of payment/benefit  
16.19 £

If you've received capital from any other trust which is, or at any time has been, non-resident please provide the following details.

Name of trust  
16.20

Address of trustee  
16.22

Postcode

Date trust set up  
16.21 / /

Amount of value received  
16.23 £

**Q17 Do you want to calculate the tax?**

Yes

If Yes, do it now and then fill in boxes 17.1 to 17.10 below.

To get the Trust and Estate tax calculation guide, go to [www.gov.uk/self-assessment-tax-return-forms](http://www.gov.uk/self-assessment-tax-return-forms)

Total tax due for 2025–26 before you made any payments on account (put the amount in brackets if an overpayment)

17.1 £

Tax due for earlier years

17.2 £

Tick box 17.3 if you've calculated tax overpaid for earlier years and enter the amount in box 17.4

17.3

17.4 £

Tick box 17.5 if you're making a claim to reduce your payments on account. Enter your reduced payment in box 17.7 and say why in the 'Additional information' box, box 21.9

17.5

Tick box 17.6 if you do not need to make payments on account

17.6

Your first payment on account for 2026–27 (include the pence)

17.7 £

Tick box 17.8 if you're claiming a repayment of 2026–27 tax now and enter the amount in box 17.9

17.8

17.9 £

Pension charges due – enter the amount from box 27 of the Working Sheet in the notes on Estate Pension Charges etc

17.10 £

**Q18 If the trust or estate has paid too much tax do you want to claim a repayment?**

Yes

If Yes, fill in boxes 18.1 to 18.12 as appropriate. If not applicable, go to question 19.

(If you do not tick Yes, or the tax overpaid is below £10, we'll use the amount you're owed to reduce the next tax bill.)

If the tax has been paid by credit or debit card, we will always try to repay back to the card first before making any repayment as requested below.

Should the repayment (or payment) be sent:

to your bank or building society account? Tick box 18.1 and fill in boxes 18.3 to 18.7

18.1

If you do not have a bank or building society account, read the notes for this question in the guide, tick box 18.8A

18.8A

or

to your nominee's bank or building society account? Tick box 18.2 and fill in boxes 18.3 to 18.7 and boxes 18.9A to 18.12 as required

18.2

If you would like a cheque to be sent to your nominee, tick box 18.8B and fill in boxes 18.9A to 18.12 as required

18.8B

If your nominee is your adviser, tick box 18.9A

18.9A

Name of bank or building society

18.3

Adviser's reference for you (if your nominee is your adviser)

18.9B

Name of account holder

18.4

I authorise

Name of your nominee or adviser

18.10

Branch sort code

18.5

Address of nominee or adviser

18.11

Account number

18.6

Postcode

Building society reference

18.7

to receive on my behalf the amount due

18.12 This authority must be signed by you. A photocopy of your signature will not do.

Signature

**Q19 Please provide a daytime phone number in case we need to contact you with any questions about the information you have provided in this return or in the Trust Register**

For more information about the Trust Register, go to [www.gov.uk/trusts-taxes/registering-a-trust](http://www.gov.uk/trusts-taxes/registering-a-trust)

Your daytime phone number (including the area code) **19.1**

**Q20 You have a responsibility to make sure the information you have supplied on the Trust Register is accurate and up to date to the best of your knowledge and belief**

Tick this box if there have been any changes or additions to the people associated with the trust, and you've provided the updated details on the Trust Register or you've confirmed on the Trust Register that there have been no changes to the trust **20.1**

These people include trustees, personal representatives, beneficiaries, members of the class of beneficiaries, settlors, protectors, agents or any other natural person exercising effective control over the trust.

**Q21 Other information**

If you're completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased **21.1**  Date / /

If the administration period ceased in the year to 5 April 2026, please enter in box 21.2 the date of cessation **21.2**  Date / /

If the administration period ceased in the year to 5 April 2026 and there is a trust created by the deceased's will or the rules of intestacy that apply in England and Wales, please tick box 21.3. Read the notes in the guide **21.3**

If you are a trustee and the trust was terminated in the year to 5 April 2026 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.9, the reason for termination **21.4**  Date / /

If this Trust and Estate Tax Return contains any figures that are provisional because you do not yet have final figures, please tick box 21.5 and, in the 'Additional information' box, box 21.9, tell us why you have used provisional amounts and when you expect to give us your final figures **21.5**

If any 2025–26 tax was refunded directly by the HM Revenue and Customs office, or (personal representatives only) by the Jobcentre Plus (in Northern Ireland, the Social Security Agency), please enter the amount in box 21.6. Do not include any refunds of excessive payments on account or any Gift Aid repayments claimed from HMRC Charities **21.6** £  Amount

**Disclosure of tax avoidance schemes**

Read the notes about boxes 21.7 and 21.8 in the Trust and Estate Tax Return guide.

| Scheme reference number or promoter reference number |
|--|
| <b>21.7</b> <input type="text"/>                     |
| <input type="text"/>                                 |
| <input type="text"/>                                 |

| Tax year in which the expected advantage arises – year ended 5 April |
|--|
| <b>21.8</b> <input type="text"/>                                     |
| <input type="text"/>   |
| <input type="text"/>   |

Please do not include any changes of circumstances (for example, name and address) relating to the lead trustee, other trustees, settlors, beneficiaries, class of beneficiaries, protectors, agents or any other natural person exercising effective control over the trust in box 21.9.

**21.9** Additional information

Empty box for additional information.

**Q22 Declaration**

I have filled in and I'm sending back to you the following Trust and Estate Tax Return pages:

|                                     |                          |                                       |                          |                                       |                          |
|-------------------------------------|--------------------------|---------------------------------------|--------------------------|---------------------------------------|--------------------------|
| <b>1 to 12 of this form</b>         | <input type="checkbox"/> | <b>Trust and estate UK property</b>   | <input type="checkbox"/> | <b>Trust and estate non-residence</b> | <input type="checkbox"/> |
| <b>Trust and estate trade</b>       | <input type="checkbox"/> | <b>Trust and estate foreign</b>       | <input type="checkbox"/> | <b>Trust and estate charities</b>     | <input type="checkbox"/> |
| <b>Trust and estate partnership</b> | <input type="checkbox"/> | <b>Trust and estate capital gains</b> | <input type="checkbox"/> | <b>Estate pension charges etc</b>     | <input type="checkbox"/> |

Before you send the completed tax return back you must sign the statement below.

If you give false information or conceal any part of trust or estate income or chargeable gains, you may be liable to financial penalties and/or you may be prosecuted.

**22.1** The information I have given in this tax return is correct and complete to the best of my knowledge and belief.

Signature

Date

Please print your name in box 22.2

Enter the capacity in which you're signing in box 22.3

**22.2**

**22.3**