HM Revenue & Customs

Trusts etc

Tax year 6 April 2025 to 5 April 2026 (2025–26)

Your name

Your Unique Taxpayer Reference (UTR)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Income from trusts and settlements

Discretionary income payment from a UK resident trust

1 **Net amount** – after tax taken off £ .00

2 **Total payments from settlor-interested trusts** £ .00

Non-discretionary income entitlement from a trust

If you've received income from residential property, consider completing box 25.

3 **Net amount of non-savings income** – after tax taken off £ .00

4 **Net amount of savings income** – after tax taken off £ .00

5 **Net amount of dividend income** – after tax taken off £ .00

6 **If you've included in your tax return income from trusts or settlements whose trustees are not resident in the UK for tax purposes, put 'X' in the box**

Income chargeable on settlors

If you've received income from residential property, consider completing box 25.

7 **Net amount of non-savings income taxed at basic rate** – after tax taken off £ .00

8 **Net amount of savings income taxed at basic rate** – after tax taken off £ .00

9 **Net amount of dividend income taxed at dividend rate** – after tax taken off £ .00

10 **Net amount of non-savings income taxed at trust rate** – after tax taken off £ .00

11 **Net amount of savings income taxed at trust rate** – after tax taken off £ .00

12 **Net amount of dividend income taxed at dividend trust rate** – after tax taken off £ .00

13 **Non-savings income paid gross** £ .00

14 **Savings income paid gross** £ .00

15 **Additional tax paid by the trustees on certain UK life insurance policy gains** £ .00

Turn over for income from the estates of deceased persons

Income from the estates of deceased persons

Income from United Kingdom (UK) estates

If you've received income from a UK estate only, enter the net income after tax paid or tax credit in boxes 16 to 19.
If you've received income from residential property, consider completing box 25.

16 **Non-savings income** – after tax taken off
This includes rental income and profits from a trade.
£ . 0 0

17 **Savings income** – after tax taken off
This includes bank or building society interest.
£ . 0 0

18 **Dividend income** – after tax taken off
This includes dividends from UK and foreign companies.
Do not include dividend income that has been taxed at 7.5%, this goes in box 18.1.
£ . 0 0

18.1 **Dividend income that has been taxed at 7.5%** – after tax taken off
This includes dividends from UK and foreign companies.
£ . 0 0

19 **Non-savings income taxed at non-repayable basic rate** – after tax taken off
This includes gains realised on certain life insurance policies.
£ . 0 0

Boxes 20 and 21 are not in use

Income from foreign estates

If you've received income from a foreign estate do not fill in boxes 16 to 19. Instead, enter the income in box 22 and any relief for UK tax already accounted for in box 23.

22 **Foreign estate income**
£ . 0 0

22.1 **Amount claimed under the foreign income and gains (FIG) regime**
£ . 0 0

23 **Relief for UK tax already accounted for**
£ . 0 0

Foreign tax paid on estate income

Fill in box 24 if any Foreign Tax Credit Relief is claimable but has not been claimed on foreign income arising to a UK estate or a foreign estate.

24 **Foreign tax for which Foreign Tax Credit Relief has not been claimed**
£ . 0 0

Residential property income

25 **Amount of residential property income or restricted finance costs from trusts and estates for calculating relief for residential finance costs** – use the working sheet in the notes
£ . 0 0

25.1 **Unused residential property finance costs brought forward**
£ . 0 0

Any other information

26 **Please give any other information in this space**