



Inland
Revenue

Trust and Estate Tax Return for the year ended 5 April 2003

Tax reference

Issue address

Date

Inland Revenue office

Area Director

Telephone

For
Reference

Please read this page first

The green arrows and instructions will guide you through your Tax Return

This Notice requires you by law to send me a Tax Return for the year from 6 April 2002 to 5 April 2003, containing details of the income and capital gains. I've sent you this paper form to fill in, or you could use:

- other Inland Revenue approved paper versions, **OR**
- the Electronic Lodgement Service (available through some tax advisers).

Make sure the Tax Return, and any documents I ask for, reach me by:

- the later of **30 September 2003** and **2 months after the date this notice was given** if you want me to calculate the trust or estate's tax, **OR**
- the later of **31 January 2004** and **3 months after the date this notice was given, at the latest**, or you will be liable to an automatic penalty of £100.

Make sure your payment of any tax the trust or estate owes reaches me by 31 January 2004. Otherwise, you will have to pay interest, and perhaps a surcharge.

The Trust and Estate Tax Return may be checked. Please remember that there are penalties for supplying false information.

Calculating your tax

You can choose to calculate the trust or estate's tax. But if you don't want to, and providing I receive the Return by 30 September, I'll work out the tax for you and I'll also let you know if there's tax to pay by 31 January 2004.

However, if you file later than 30 September or 2 months after the date this notice was given, see the Tax Calculation Guide (sent with this Return unless I know you have a tax adviser).

The Trust and Estate Tax Return - your responsibilities

I 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 me a complete and correct return, but **we** are here to help you get it right.

Four ways we can help you

- **look** at the Trust and Estate Tax Return Guide (sent with this Tax Return, unless I know you have a tax adviser). It should answer most of your questions, **OR**
- **visit** our website at www.inlandrevenue.gov.uk, **OR**
- **ring** me on the above number - when the office is closed, call our Helpline on 0845 9000 444, **OR**
- **call** in to one of our Inland Revenue Enquiry Centres - look under 'Inland Revenue' in the phone book.

Step 1

- see notes on pages 4 and 6 of the Trust and Estate Tax Return Guide

You may not have to answer all the questions in this Tax Return.

Tick if this applies ▼

1) If you are the trustee of a bare trust (except an unauthorised unit trust), that is, one in which the beneficiary(ies) has/have an immediate and absolute title to both capital and income you can go straight to Question 19 on page 11. ☐

2) If you are the personal representative of a deceased person, 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 wish to claim reliefs
- no annual payments have been made out of capital
- all income has had tax deducted before you received it (or is UK dividends with tax credit)
- there are no accrued income charges or reliefs, no income from relevant discounted securities, gilt strips, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies where no tax is treated as having been paid on the gain.

Then, if you have not made any chargeable disposals, go straight to Question 19 on page 11 ☐

or, if you have made chargeable disposals, answer Questions 5 and 6 at Step 2, Question 8 and then Questions 17 to 22. ☐

3) If you are the trustee of an interest in possession trust (one which is exclusively an interest in possession trust), and:

- no income arose to the trust, or ☐
- you have mandated all the trust income to the beneficiary(ies), or ☐
- all the income arose in the UK and has had tax deducted before you receive it (or is UK dividends with tax credit), or ☐
- you have mandated part of the income to the beneficiary(ies) where the part you have not mandated comprises only income arising in the UK which has had tax deducted before you received it ☐

and all of the following points apply:

- the answer will be 'No' in boxes 8.11 and 8.13 of Question 8
- there are no accrued income charges or reliefs, no income from relevant discounted securities, gilt strips, company buy-backs, offshore income gains, or gains on life insurance policies, life annuities or capital redemption policies
- you do not wish to claim reliefs (Question 10)
- 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 minor unmarried children of the settlor during his/her lifetime (Question 15A)
- 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 have not made any chargeable disposals, go straight to Question 19 on page 11 ☐

or, if you have made chargeable disposals, answer Questions 5 and 6 at Step 2, Question 8 and then Questions 17 to 22. ☐

4) If you are the trustee of a charitable trust, and:

- you are claiming exemption from tax on all your income and gains, you can go straight to Question 7 and then Question 22, or
- you are claiming exemption from tax on only part of your income and gains, you must complete this Return for any income or gains for which you are not claiming exemption.

5) In any other cases, including if you are the trustee of an unauthorised unit trust, you should go to Step 2.

Step 2

Answer Questions 1 to 7 on page 3 to check if you need supplementary Pages to give details of particular income or gains. Pages 8 and 9 of the Trust and Estate Tax Return Guide will help. (Ask the Orderline for a Guide if I haven't sent you one with the Tax Return, and you want one.) If you answer 'Yes', ask the Orderline for the appropriate supplementary Pages and Notes.

Ring the Orderline on 0845 9000 404 or fax on 0845 9000 604 for any you need (closed Christmas Day, Boxing Day and New Year's Day). Make sure you ask for the supplementary Pages for the Trust and Estate Tax Return.

INCOME AND CAPITAL GAINS for the year ended 5 April 2003 *continued*

Make sure you have the supplementary Pages you need and then tick the box below when you have filled them in.

Q1

Did the trust or estate make any profit or loss from a sole trade? (Read page 8 of the Trust and Estate Tax Return Guide if you are the personal representative of a deceased Name at Lloyd's.)

Yes ☐

Trust and estate trade ☐

Q2

Did the trust or estate make any profit or loss or have any other income from a partnership?

Yes ☐

Trust and estate partnership ☐

Q3

Did the trust or estate receive any rent or other income from land and property in the UK?

Yes ☐

Trust and estate land and property ☐

Q4

Did the trust or estate receive any income from foreign companies or savings institutions, offshore funds or trusts abroad, land and property abroad, or gains on foreign life insurance policies?

Yes ☐

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?

Yes ☐

Trust and estate foreign ☐

Q5

Capital gains

- did the trust or estate dispose of assets worth more than £15,400 in total?
- were the trust's or estate's chargeable gains more than its annual exemption or do you want to make a claim or election for the year?

Yes ☐

Yes ☐

Does this Return include the disposal of assets for either a Trust/Settlement with 'separate funds', or for just one of those separate funds?

Yes ☐

Trust and estate capital gains ☐

Read page 9 of the Trust and Estate Tax Return Guide.

Q6

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 for:

- Income Tax?
- Capital Gains Tax?

Yes ☐

Yes ☐

Trust and estate non-residence etc ☐

Q7

Is the trust claiming total or partial exemption from tax because of its charitable status?

Yes ☐

Trust and estate charities ☐

Q8

Read pages 10 and 11 of the Trust and Estate Return Guide.

Are you completing this Tax Return

- for a period of administration?
- as the trustee of an unauthorised unit trust?
- as the trustee of an employment related trust?
- as the trustee of an Heritage Maintenance Fund?

No ☐ 8.1 Yes ☐ 8.2

No ☐ 8.3 Yes ☐ 8.4

No ☐ 8.5 Yes ☐ 8.6

No ☐ 8.7 Yes ☐ 8.8

Trustees of Funded Unapproved Retirement Benefit Schemes (FURBS): have you provided any non-relevant benefits to any of the scheme's beneficiaries?

No ☐ 8.9 Yes ☐ 8.10

If you are a trustee,

- can any settlor (or living settlor's spouse) benefit from the capital or income?
- 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)?
- is the trust liable to Income Tax at either or both the rate applicable to trusts (34%) or the dividend trust rate (25%) on any part of the income (for example, it is a discretionary trust)?

No ☐ 8.11 Yes ☐ 8.12

No ☐ 8.13 Yes ☐ 8.14

No ☐ 8.15 Yes ☐ 8.16

Step 3

Now fill in any supplementary Pages BEFORE answering Questions 9 to 21, 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.

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 9.40 as appropriate.

You may, if you wish, not complete some of the boxes in 9.1 to 9.40 in the following circumstances:

- If you are 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 (or is UK dividends with tax credit) unless:
 - that income has not been mandated to the beneficiary and there is accrued income scheme relief to set against the interest or you are claiming losses against general income, **or**
 - its exclusion would make you liable to make a payment on account which would not be due if you included it - see page 11 of the Trust and Estate Tax Calculation Guide concerning payments on account **before** following this guidance.
- If you are the trustee of a (non-interest in possession) trust where the income is treated as the settlor's for tax purposes** because the settlor has retained an interest (if in doubt ask the Orderline for *Help Sheet IR270: Trusts and settlements - income treated as the settlor's*) you may exclude income which has had tax deducted before you received it (or is UK dividends with tax credit) unless any of the following apply:
 - there is accrued income scheme relief to set against the interest, **or**
 - you are claiming reliefs (Question 10) which exceed the untaxed income, **or**
 - you are claiming losses against general income, **or**
 - the exclusion would make you liable to make payments on account which would not be due if you included it - see page 11 of the Trust and Estate Tax Calculation Guide concerning payments on account **before** following this guidance.
- If you are the personal representative of a deceased person** you may exclude income which has had tax deducted before you received it (or is UK dividends with tax credit) unless there is accrued income scheme relief to set against the interest. If the reliefs claimed at Question 10 on page 5 exceed untaxed income, you will need to include estate income that has had tax deducted to ensure a repayment can be calculated.

- Have you received any taxed income (or UK dividends with tax credit) which you have not included in this Trust and Estate Tax Return because (a), (b) or (c) above apply?

YES

Interest

- Interest from UK banks, building societies and deposit takers (interest from UK Internet accounts must be included) – *if you have more than one bank or building society etc account enter totals in the boxes.*

- where **no tax** has been deducted

Taxable amount

9.1 £

- where **tax has** been deducted – *the Working Sheet on page 13 of the Guide will help you to fill in boxes 9.2 to 9.4.*

Amount after tax deducted

9.2 £

Tax deducted

9.3 £

Gross amount before tax

9.4 £

- Interest distributions from UK authorised unit trusts and open-ended investment companies (dividend distributions go in boxes 9.18 to 9.20)

Amount after tax deducted

9.5 £

Tax deducted

9.6 £

Gross amount before tax

9.7 £

- National Savings & Investments (other than First Option Bonds and Fixed Rate Savings Bonds)

Taxable amount

9.8 £

- National Savings & Investments First Option Bonds and Fixed Rate Savings Bonds

Amount after tax deducted

9.9 £

Tax deducted

9.10 £

Gross amount before tax

9.11 £

- Other income from UK savings and investments (except dividends)

Amount after tax deducted

9.12 £

Tax deducted

9.13 £

Gross amount before tax

9.14 £

INCOME for the year ended 5 April 2003 *continued*

■ Dividends

	Dividend/distribution	Tax credit	Dividend/distribution plus credit
● Dividends and other qualifying distributions from UK companies	9.15 £	9.16 £	9.17 £

	Dividend/distribution	Tax credit	Dividend/distribution plus credit
● Dividend distributions from UK authorised unit trusts and open-ended investment companies	9.18 £	9.19 £	9.20 £

	Dividend	Notional tax	Dividend plus notional tax
● Scrip dividends from UK companies	9.21 £	9.22 £	9.23 £

	Amount of dividend only
● Dividends and other qualifying distributions received by unauthorised unit trusts	9.24 £

	Amount of dividend only
● Scrip dividends received by unauthorised unit trusts	9.25 £

	Notional tax	Taxable amount
● Non-qualifying distributions and loans written off	9.26 £	9.28 £

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

	Amount of gain
● on which no tax is treated as paid	9.29 £

	Tax treated as paid	Amount of gain
● on which tax is treated as paid	9.30 £	9.31 £

■ Other income

	Amount after tax deducted	Tax deducted	Gross amount before tax
● Other income	9.32 £	9.33 £	9.34 £
		Losses brought forward	Losses used in 2002-03
		9.35 £	9.36 £
		Losses sustained in 2002-03	
		9.37 £	

	Taxable amount
● Deemed income etc. <i>(see page 19 of the Trust and Estate Tax Return Guide)</i>	9.38 £

	Tax credit	Taxable amount
● Company purchase of its own shares	9.39 £	9.40 £

OTHER INFORMATION for the year ended 5 April 2003

Q10 Do you want to claim any reliefs?

YES ☐

If yes, fill in boxes 10.1 to 10.4 as appropriate. If not applicable go to question 11.

■ Interest eligible for relief on qualifying loans

	Amount of payment
● Interest on loans to pay Inheritance Tax	10.1 £ <input type="text"/>

■ Other charges

	Amount of payment	Tax deducted	Gross amount
● Annuities and other annual payments	10.2 £ <input type="text"/>	10.3 £ <input type="text"/>	10.4 £ <input type="text"/>

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.

	Amount of payment	Tax deducted	Gross amount
● Annual payments	11.1 £ <input type="text"/>	11.2 £ <input type="text"/>	11.3 £ <input type="text"/>

If you are a personal representative, go to Question 17. There is no need to fill in Questions 12 to 16.

Q12 Have any assets or funds been put into the trust?

YES ☐

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

12.1	Settlor's name and address	12.2	Description of asset	12.3	Value of asset
	<input type="text"/>		<input type="text"/>		£ <input type="text"/>
	<input type="text"/>				
	<input type="text"/>				
	Postcode <input type="text"/>				

12.4	Settlor's name and address	12.5	Description of asset	12.6	Value of asset
	<input type="text"/>		<input type="text"/>		£ <input type="text"/>
	<input type="text"/>				
	<input type="text"/>				
	Postcode <input type="text"/>				

12.7	Settlor's name and address	12.8	Description of asset	12.9	Value of asset
	<input type="text"/>		<input type="text"/>		£ <input type="text"/>
	<input type="text"/>				
	<input type="text"/>				
	Postcode <input type="text"/>				

OTHER INFORMATION for the year ended 5 April 2003

If you ticked box 8.15 in Question 8, page 3, then you do **not** need to 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, page 3, complete Questions 13 to 15.

Q13 Is any part of the trust income not liable to tax at the rate applicable to trusts or the dividend trust rate?

YES ☐

If yes, fill in boxes 13.1 to 13.22 below.
If not applicable, fill in boxes 13.13 to 13.22.

• Amount of income charged at the 10% rate treated as that of the settlor	13.1 £
• Trust management expenses applicable to the income in box 13.1	13.2 £
• Amount of income chargeable at the lower rate treated as that of the settlor	13.3 £
• Trust management expenses applicable to the income in box 13.3	13.4 £
• Amount of income chargeable at the basic rate treated as that of the settlor	13.5 £
• Trust management expenses applicable to the income in box 13.5	13.6 £
• Amount of income charged at the 10% rate applicable to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion	13.7 £
• Trust management expenses applicable to the income in box 13.7	13.8 £
• Amount of income chargeable at the lower rate applicable to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion	13.9 £
• Trust management expenses applicable to the income in box 13.9	13.10 £
• Amount of income chargeable at the basic rate applicable to beneficiaries whose entitlement is not subject to the trustees' (or any other person's) discretion	13.11 £
• Trust management expenses applicable to the income in box 13.11	13.12 £
• Amount of income charged at the 10% rate allocated to specific purposes	13.13 £
• Trust management expenses applicable to the income in box 13.13	13.14 £
• Amount of income chargeable at the lower rate allocated to specific purposes	13.15 £
• Trust management expenses applicable to the income in box 13.15	13.16 £
• Amount of income chargeable at the basic rate allocated to specific purposes	13.17 £
• Trust management expenses applicable to the income in box 13.17	13.18 £
• Total amount of deductible trust management expenses (<i>see notes on pages 21 to 24 of the Trust and Estate Tax Return Guide</i>)	13.19 £
• Expenses set against income not liable at the rate applicable to trusts	total of column above 13.20 £
• Total income not liable to UK Income Tax and not included elsewhere on this Trust and Estate Tax Return (non-resident trusts only)	13.21 £
• Exceptional deductions	13.22 £

OTHER INFORMATION for the year ended 5 April 2003

If you ticked box 8.15 in Question 8, page 3, then you do **not** need to 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, page 3, complete Questions 13 to 15.

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.

See notes on page 24 of the Trust and Estate Tax Return Guide before filling in these boxes.

YES ☐

If yes, fill in boxes 14.1 to 14.15 as appropriate. If not applicable, fill in box 14.15 only.

Name of beneficiary		Amount of payment		Tick the box if the beneficiary was a minor and unmarried child of the settlor and the settlor was alive when payment was made.
14.1		14.2	£	
14.3		14.4	£	
14.5		14.6	£	
14.7		14.8	£	
14.9		14.10	£	
14.11		14.12	£	
14.13		14.14	£	

- Amount, if any, of unused tax pool brought forward from last year (enter '0' if appropriate)

14.15 £

Q15A Have the trustees made any capital payments to, or for the benefit of, minor, unmarried children of the settlor during the settlor's lifetime?

YES ☐

If yes, fill in box 15.1. If not applicable go to question 15B.

- Total capital payments to minor unmarried children

15.1 £

Q15B Were there capital transactions between the trustees and the settlors?

YES ☐

If yes, fill in boxes 15.2 to 15.13 as appropriate. If not applicable go to question 16.

Capital transactions between the trustees and settlors (Read page 24 of the Trust and Estate Tax Return Guide)

Date	Amount	Name of company (if appropriate)
15.2 / /	15.3 £	15.4
		Registered office
		15.5
		Postcode
15.6 / /	15.7 £	15.8
		Registered office
		15.9
		Postcode
15.10 / /	15.11 £	15.12
		Registered office
		15.13
		Postcode

OTHER INFORMATION for the year ended 5 April 2003

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

YES ☐

YES ☐

If yes, read pages 24 and 25 of the Trust and Estate Tax Return Guide and if appropriate fill in box 16.1. If not applicable go to question 17.

- 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 have 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

£

OTHER INFORMATION for the year ended 5 April 2003

Q17 Do you want to calculate the tax?

YES ☐

If yes, do it now and then fill in boxes 17.1 to 17.9 below. The *Trust and Estate Tax Calculation Guide* will help you.

- Total tax due for 2002-03 **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 have calculated tax overpaid for earlier years and enter the amount in box 17.4

17.3 ☐

17.4 £

- Tick box 17.5 if you are 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 21.7, on page 12

17.5 ☐

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

17.6 ☐

- Your first payment on account for 2003-04 (include the pence)

17.7 £

- Tick box 17.8 if you are claiming a repayment of 2003-04 tax now and enter the amount in box 17.9

17.8 ☐

17.9 £

Q18 Do you want to claim a repayment if the trust or estate has paid too much tax?

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, I will use the amount you are owed to reduce the next tax bill.)

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 ☐

or

- to your nominee's bank or building society account? *Tick box 18.2 and fill in boxes 18.3 to 18.12*

18.2 ☐

We prefer to make repayment direct into a bank or building society account. (But tick box 18.8A or box 18.8B if you would like a cheque to be sent to you or your nominee.)

Name of bank or building society

18.3

Branch sort code

18.4

Account number

18.5

Name of account holder

18.6

Building society reference

18.7

If you would like a cheque to be sent to

- you at the address on page 1, *tick box 18.8A*

18.8A ☐

or

- your nominee, *tick box 18.8B*

18.8B ☐

If your nominee is your agent, *tick box 18.9A*

18.9A ☐

Agent's reference for you (if your nominee is your agent)

18.9

I authorise

Name of your nominee/agent

18.10

Nominee/agent address

18.11

Postcode

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

OTHER INFORMATION for the year ended 5 April 2003

Q19 Trustee or personal representative details

- Your daytime telephone number
- your agent's telephone number, and
- your agent's name and address, and

19.1

19.2

19.3

Postcode

19.4

- your agent's reference for you.

Q20 Have there been any changes to the names and addresses of the trustees or personal representatives?

YES

If yes, fill in boxes 20.1 to 20.12, as appropriate. If not applicable go to question 21.

If the 'acting trustee' has changed, please give details in the 'Additional information' box, box 21.7 on page 12.

- Retiring trustees' or personal representatives' names and addresses

20.1

Postcode

20.2

Postcode

20.3

Postcode

20.4

Postcode

- New trustees' or personal representatives' names and addresses

20.5

Postcode

20.6

Postcode

20.7

Postcode

20.8

Postcode

- Existing trustees' or personal representatives' names and new addresses

20.9

Postcode

20.10

Postcode

20.11

Postcode

20.12

Postcode

OTHER INFORMATION for the year ended 5 April 2003

Q21 Other Information

- If you are completing this Trust and Estate Tax Return as a personal representative, please enter in box 21.1 the date of death of the deceased.
- If the administration period ceased in the year to 5 April 2003, please enter in box 21.2 the date of cessation.
- Tick box 21.3 if the administration period ceased in the year to 5 April 2003 and there is a continuing trust.
- If you are a trustee and the trust was terminated in the year to 5 April 2003 please enter in box 21.4 the date of termination and, in the 'Additional information' box, box 21.7 below, the reason for termination.
- 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. Page 25 of the Trust and Estate Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 21.7 below.
- If any 2002-03 tax was refunded directly by the Inland Revenue office, or (personal representatives only) by the Benefits Agency (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.

21.1 Date
/ /

21.2 Date
/ /

21.3

21.4 Date
/ /

21.5

21.6 Amount
£

21.7 Additional information

Q22 Declaration

I have filled in and am sending back to you the following Trust and Estate Tax Return Pages:

1 to 12 of this form <small>Tick</small> <input type="checkbox"/>	Trust and estate land and property <small>Tick</small> <input type="checkbox"/>
Trust and estate trade <input type="checkbox"/>	Trust and estate foreign <input type="checkbox"/>
Trust and estate partnership <input type="checkbox"/>	Trust and estate capital gains <input type="checkbox"/>
	Trust and estate non-residence etc <small>Tick</small> <input type="checkbox"/>
	Trust and estate charities <input type="checkbox"/>

Before you send the completed Tax Return back to the Inland Revenue office, 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

22.2

- Enter the capacity in which you are signing

22.3