



Reference

[Reference box]

Please use this reference if you write or call. It will help to avoid delay.

Issued by

[Issued by box]

Please complete this form and return it to this office. If you pass the form to someone else to complete, please let me know the name and address of that person.

If you have already supplied all this information to an HM Revenue & Customs office you do not need to complete this form. Please let me know the name of that office and the reference number quoted.

If there is no income arising, and no likelihood of income or gains in the future, you do not need to complete this form.

If the trust is a bare trust - where the beneficiaries have immediate and absolute title to all of the capital and income - and you are the trustees

- you do not need to complete this form but must let me have written confirmation that this is a bare trust, or
• you should complete this form if, exceptionally, you intend to submit returns of income as trustees. Please let me know separately why you intend to submit returns.

Bare trust beneficiaries must show their own income and capital gains on their personal Tax Returns.

For general guidance on trusts see Trusts: an introduction available on HM Revenue & Customs website at www.hmrc.gov.uk/trusts/tmatrusts-intro.shtml or from your HM Revenue & Customs Trusts office.

A. Complete for each new trust created, whether by living settlor, will or intestacy, deed of variation or family arrangement

Trust

Full title of the trust

[Trust title form]

Trustees

Full name and address of each trustee

State first the trustee to whom return forms should normally be sent. Continue on a separate sheet if necessary.

[Trustee details form 1]

[Trustee details form 2]

Contact details of any professional agent acting. If no professional agent acting, give trustee's telephone number in the space below.

[Professional agent details form]

- Is the trust governed by the laws of a country outside the UK?
Is the trust's general administration carried on outside the UK?
Is the trust established under Scots law?
Is the trust employment related?
Is this a trust for a vulnerable beneficiary? See Trusts: an introduction.

B. Complete if trust established by will or intestacy

The deceased

Full name and last address of the deceased

| |
|----------|
| Name |
| Address |
| |
| |
| Postcode |

Date of death

Date trust commenced

HM Revenue & Customs office that dealt with the deceased's last Tax Return or received the probate, letters of administration, etc.

Reference in that office or National Insurance number

Administration period

✓ as appropriate
Yes No

Has the administration period ended?

If yes, give the date it ended

C. Complete if trust established by deed of variation or family arrangement

Tick the relevant box only if the trust established by the deed of variation or family arrangement is

- additional to the will trust
if so, complete part B above and also give details at part A
- a replacement for the will trust
if so, do not complete part B above but give details at part A.

In either case, complete part D to give details of each person who took less under the deed than they would have done under the will - each person is a settlor of the amount given up.

D. Complete if trust established in settlor's lifetime

Date trust established (if under a deed of variation, etc., this is the date of the deed)

Settlor

Full name and address of settlor

Where there is more than one settlor you should give details for each, using a separate sheet if necessary.

| |
|----------|
| Name |
| Address |
| |
| |
| Postcode |

HM Revenue & Customs office that deals with the settlor's tax affairs

Reference in that office or National Insurance number

E. Complete for all trusts

Assets settled

Give details of the assets settled by each settlor, including values. Use a separate sheet if necessary. *If land or buildings, state the address. If shares, state number, class and Company Registration Number.*

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| |
| |

Signature

Capacity in which signed

Full name in CAPITALS

Date

Data Protection Act

The normal Data Protection Act rules apply to this form. For more information log onto www.hmrc.gov.uk/about/privacy.htm