



Trust and Estate Tax Return Guide

This document is a quick start guide to producing a Trust Tax Return using BTCSoftware's PM Solution or SA Solution.

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Creating the Trust and Estate Tax Return

Creating the Trust and Estate Tax Return (If Using BTCSoftware for the 1st time for a given client)

- Open the **Client (Organisation)** window
 - Go to **Client > Organisation** from the top menu

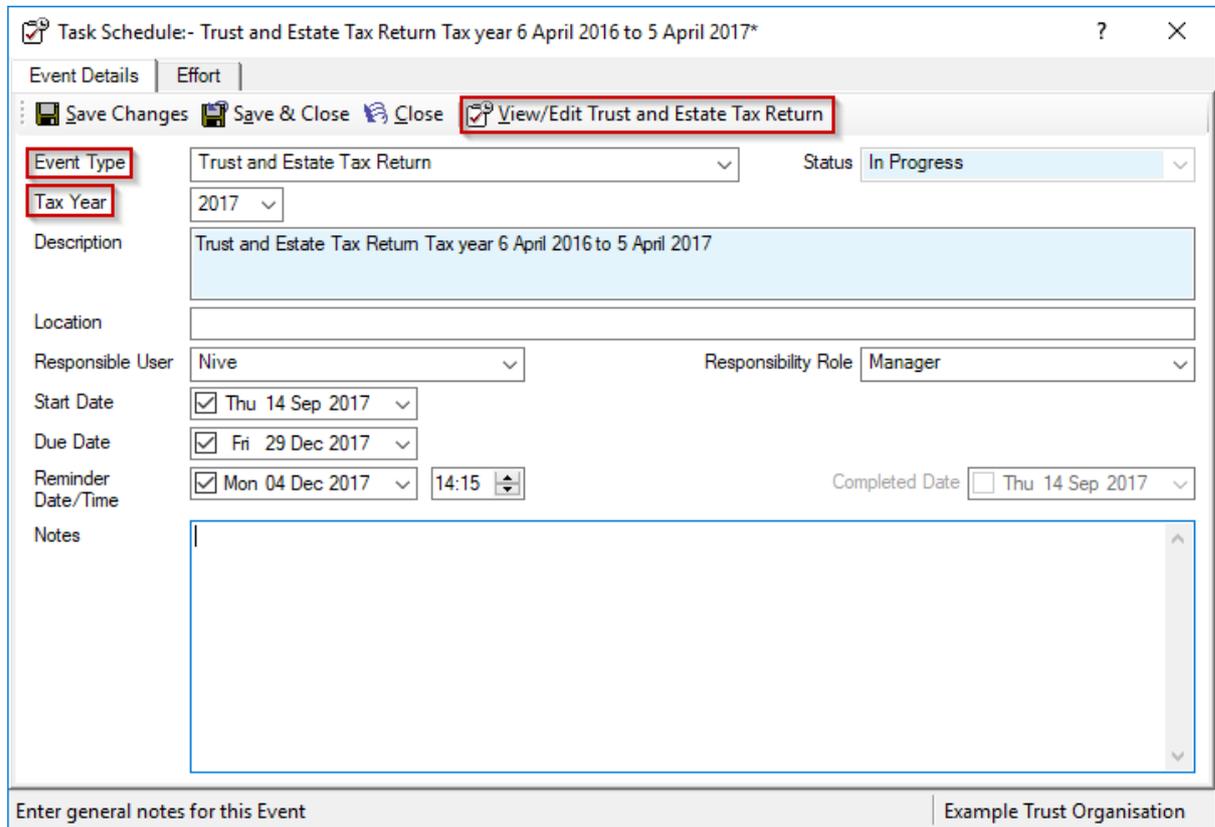
Ref.	Organisation	Reg. No.	UTR	Type	Status	Active Status
101006	Eastside Electrics Limited	12345678	1234567895	Limited Company	Active	Yes
100998	Example Trust Organisation	12345678	1111122221	Trust	Active	Yes

- Choose the client from the client list on the right window
- Navigate to the **Tasks & Tax Returns** tab on the left window



Trust and Estate Tax Return Guide

4. Click on **Add**



Task Schedule:- Trust and Estate Tax Return Tax year 6 April 2016 to 5 April 2017*

Event Details | Effort

Save Changes Save & Close Close View/Edit Trust and Estate Tax Return

Event Type Trust and Estate Tax Return Status In Progress

Tax Year 2017

Description Trust and Estate Tax Return Tax year 6 April 2016 to 5 April 2017

Location

Responsible User Nive Responsibility Role Manager

Start Date Thu 14 Sep 2017

Due Date Fri 29 Dec 2017

Reminder Date/Time Mon 04 Dec 2017 14:15 Completed Date Thu 14 Sep 2017

Notes

Enter general notes for this Event Example Trust Organisation

5. Choose **Trust and Estate Tax Return** from the **Event Type** drop-down menu
6. Select the **Tax Year**
7. You are able to add location, choose a responsible user and also additional notes
8. You can then set up **Start** and **Due Date/Time** along with a **Reminder Date/Time**
9. Click on **View/Edit Trust and Estate Tax Return**

Trust and Estate Tax Return Guide

Creating the Trust and Estate Tax Return (If you have used BTCSoftware previously for a given client)

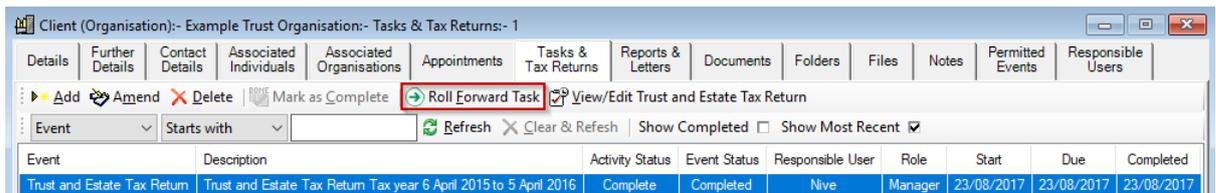
If you have used **BTCSoftware** to prepare the previous year's tax return, you are able to roll forward the data from the previous year's tax return to the current year's tax return. To do this, please see the following instructions:

1. Open the **Client (Organisation)** window
 - Go to **Client > Organisation** from the top toolbar



Ref.	Organisation	Reg. No.	UTR	Type	Status	Active Status
101006	Eastside Electrics Limited	12345678	1234567895	Limited Company	Active	Yes
100998	Example Trust Organisation	12345678	1111122221	Trust	Active	Yes

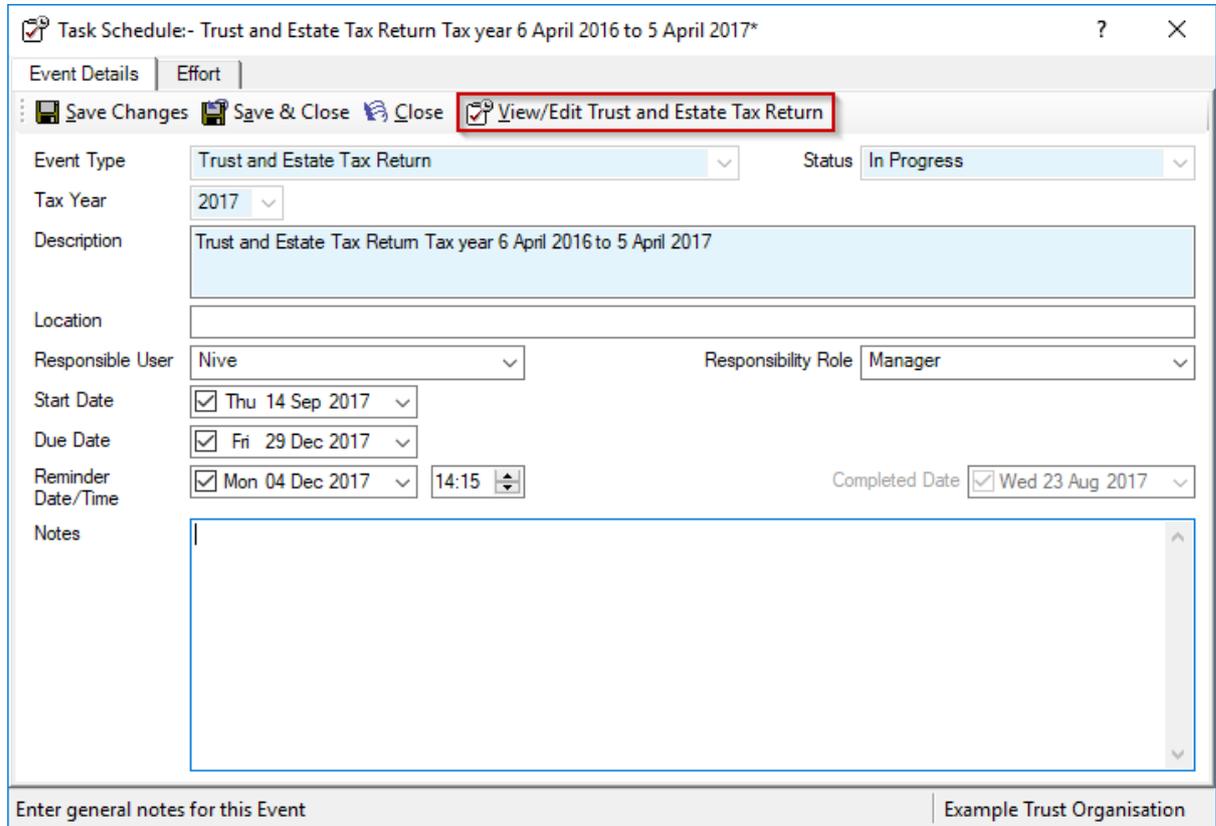
2. Choose the client from the client list on the right window
3. Navigate to the **Tasks & Tax Returns** tab on the left window



Event	Description	Activity Status	Event Status	Responsible User	Role	Start	Due	Completed
Trust and Estate Tax Return	Trust and Estate Tax Return Tax year 6 April 2015 to 5 April 2016	Complete	Completed	Nive	Manager	23/08/2017	23/08/2017	23/08/2017

4. Highlight previous years' Trust and Estate Tax Return
5. Click on **Roll Forward Task**

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Task Schedule:- Trust and Estate Tax Return Tax year 6 April 2016 to 5 April 2017*

Event Details | Effort

Save Changes Save & Close Close View/Edit Trust and Estate Tax Return

Event Type Trust and Estate Tax Return Status In Progress

Tax Year 2017

Description Trust and Estate Tax Return Tax year 6 April 2016 to 5 April 2017

Location

Responsible User Nive Responsibility Role Manager

Start Date Thu 14 Sep 2017

Due Date Fri 29 Dec 2017

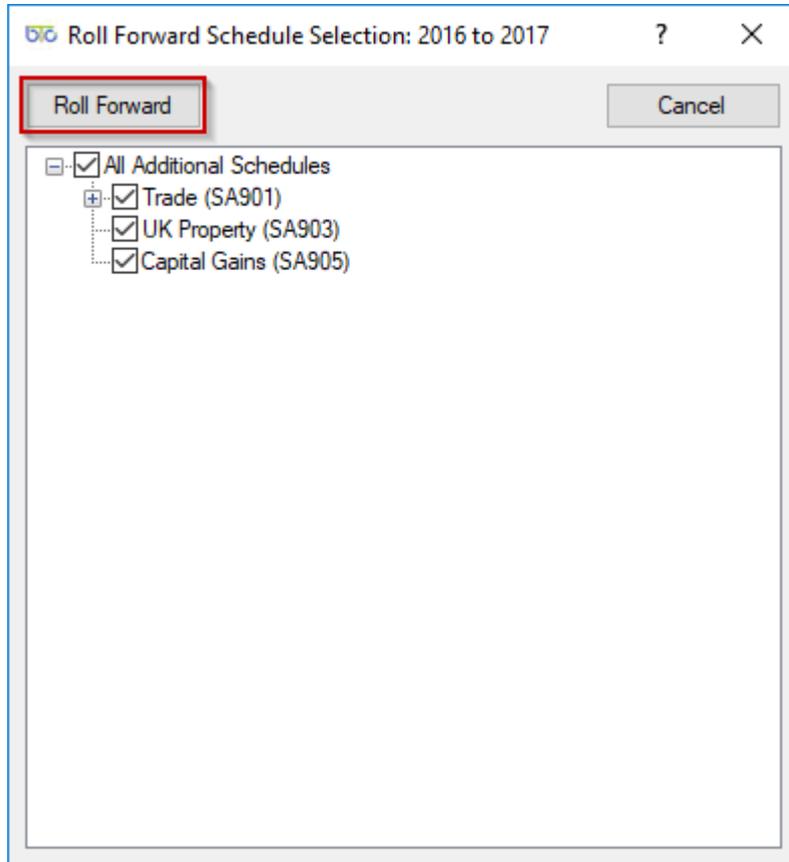
Reminder Date/Time Mon 04 Dec 2017 14:15 Completed Date Wed 23 Aug 2017

Notes

Enter general notes for this Event Example Trust Organisation

6. The **Event Type** and **Tax Year** are auto populated
7. You are able to add location, choose a responsible user and also additional notes
8. You can then set up **Start** and **Due Date/Time** along with a **Reminder Date/Time**
9. Click on **View/Edit Trust and Estate Tax Return**

Trust and Estate Tax Return Guide



10. Check/uncheck boxes to select schedules you want to bring into the current year's tax return

11. Click on **Roll Forward** to open the tax return

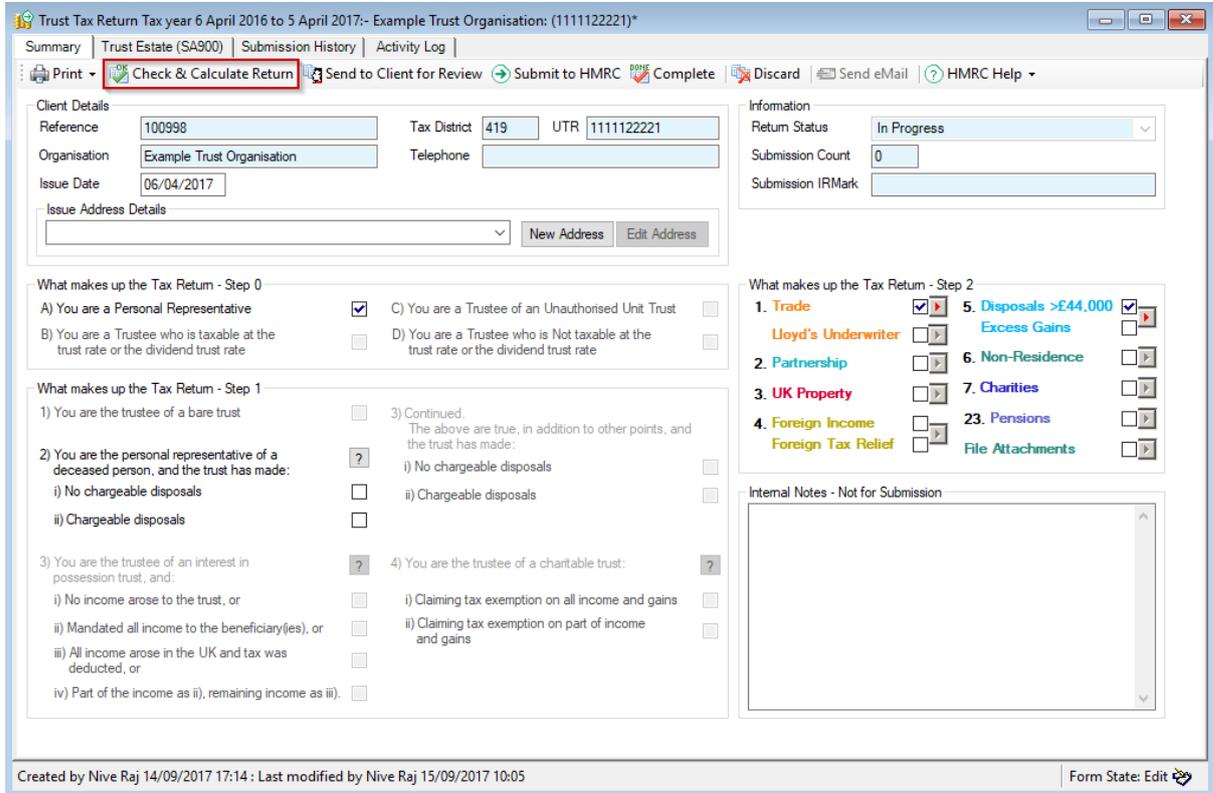
When you roll forward data from the previous year, you have to review this data.

Review rolled forward data

Please see following instructions on how to review data that has been rolled forward from the previous year:

1. Click on **Check & Calculate Return** to generate a list of data that needs to be reviewed.

Trust and Estate Tax Return Guide



Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)*

Summary | Trust Estate (SA900) | Submission History | Activity Log

Print | **Check & Calculate Return** | Send to Client for Review | Submit to HMRC | Complete | Discard | Send eMail | HMRC Help

Client Details

Reference: 100998 | Tax District: 419 | UTR: 1111122221
 Organisation: Example Trust Organisation | Telephone:
 Issue Date: 06/04/2017
 Issue Address Details:
 [New Address] [Edit Address]

Information

Return Status: In Progress
 Submission Count: 0
 Submission IRMark:
 []

What makes up the Tax Return - Step 0

A) You are a Personal Representative C) You are a Trustee of an Unauthorised Unit Trust
 B) You are a Trustee who is taxable at the trust rate or the dividend trust rate D) You are a Trustee who is Not taxable at the trust rate or the dividend trust rate

What makes up the Tax Return - Step 1

1) You are the trustee of a bare trust 3) Continued. The above are true, in addition to other points, and the trust has made:
 i) No chargeable disposals ii) Chargeable disposals
 2) You are the personal representative of a deceased person, and the trust has made:
 i) No chargeable disposals ii) Chargeable disposals
 ii) Chargeable disposals
 3) You are the trustee of an interest in possession trust, and:
 i) No income arose to the trust, or ii) Claiming tax exemption on all income and gains
 ii) Mandated all income to the beneficiary(ies), or iii) Claiming tax exemption on part of income and gains
 iii) All income arose in the UK and tax was deducted, or
 iv) Part of the income as ii), remaining income as iii).

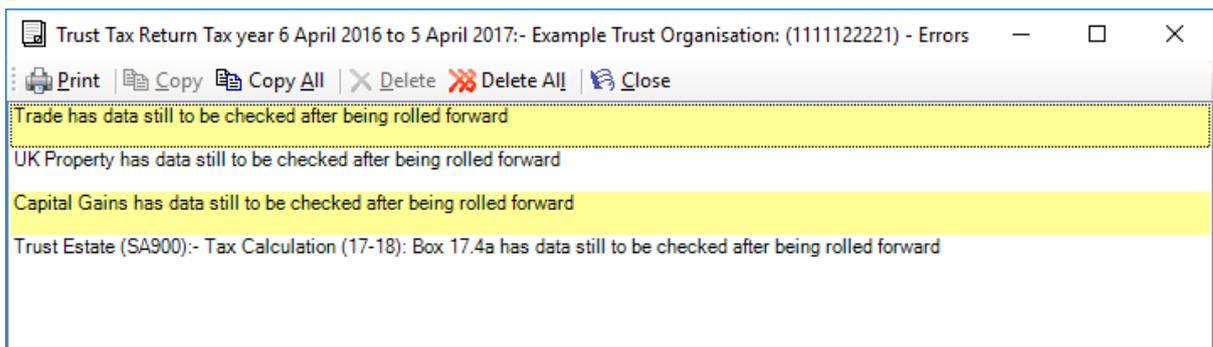
What makes up the Tax Return - Step 2

1. Trade 5. Disposals >£44,000
 Lloyd's Underwriter Excess Gains
 2. Partnership 6. Non-Residence
 3. UK Property 7. Charities
 4. Foreign Income 23. Pensions
 Foreign Tax Relief File Attachments

Internal Notes - Not for Submission

Created by Nive Raj 14/09/2017 17:14 : Last modified by Nive Raj 15/09/2017 10:05 Form State: Edit

2. An Example is as follows:



Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221) - Errors

Print | Copy | Copy All | Delete | Delete All | Close

Trade has data still to be checked after being rolled forward

UK Property has data still to be checked after being rolled forward

Capital Gains has data still to be checked after being rolled forward

Trust Estate (SA900):- Tax Calculation (17-18): Box 17.4a has data still to be checked after being rolled forward

3. From the **Trust and Estate Tax Return Summary** screen, go into the supplementary schedules with rolled forward data by clicking on the arrow symbol to the side of each schedule

4. From within these schedules, to review the entries, open each item and click on **Save & Close**

5. Go to the **Trust Estate (SA900)** tab

Trust and Estate Tax Return Guide

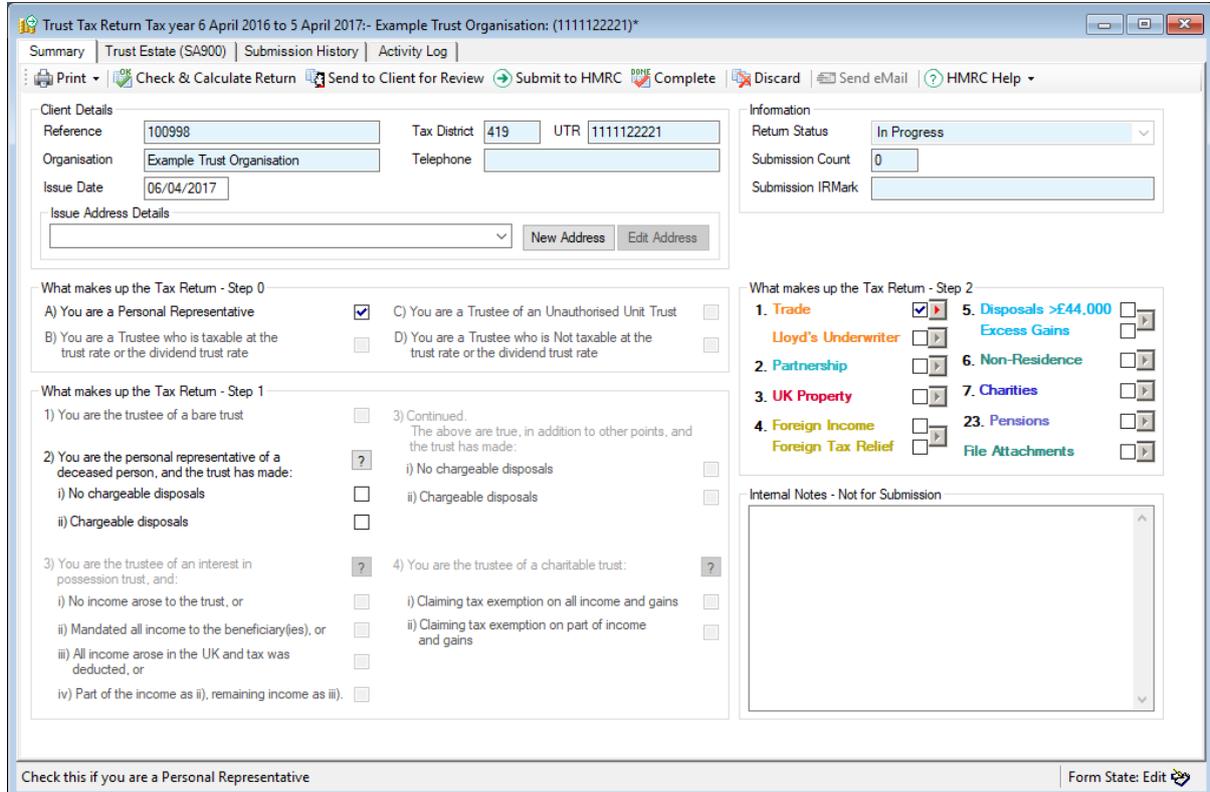
6. You need to go into all the relevant tabs (refer to the list in the above image) under this section to review entries within the wizards (boxes with a red arrow symbol to its side)
7. Click on the arrow symbol to open the wizards
8. Within these wizards, open the entries individually to review them before clicking on **Save & Close**

Trust and Estate Tax Return

The **Trust and Estate Tax Return** is made up of two main sections:

[Summary](#)

[Trust Estate \(SA900\)](#)



Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)*

Summary | Trust Estate (SA900) | Submission History | Activity Log

Print | Check & Calculate Return | Send to Client for Review | Submit to HMRC Complete | Discard | Send eMail | HMRC Help

Client Details

Reference: 100998 | Tax District: 419 | UTR: 1111122221

Organisation: Example Trust Organisation | Telephone: []

Issue Date: 06/04/2017

Issue Address Details: [] | New Address | Edit Address

Information

Return Status: In Progress

Submission Count: 0

Submission IRMark: []

What makes up the Tax Return - Step 0

A) You are a Personal Representative C) You are a Trustee of an Unauthorised Unit Trust

B) You are a Trustee who is taxable at the trust rate or the dividend trust rate D) You are a Trustee who is Not taxable at the trust rate or the dividend trust rate

What makes up the Tax Return - Step 1

1) You are the trustee of a bare trust 3) Continued. The above are true, in addition to other points, and the trust has made:

2) You are the personal representative of a deceased person, and the trust has made: ?

i) No chargeable disposals ii) Chargeable disposals

3) You are the trustee of an interest in possession trust, and:

i) No income arose to the trust, or ii) Mandated all income to the beneficiary(ies), or

iii) All income arose in the UK and tax was deducted, or iv) Part of the income as ii), remaining income as iii).

4) You are the trustee of a charitable trust: ?

i) Claiming tax exemption on all income and gains

ii) Claiming tax exemption on part of income and gains

What makes up the Tax Return - Step 2

1. Trade 5. Disposals >£44,000 Excess Gains

Lloyd's Underwriter

2. Partnership 6. Non-Residence

3. UK Property 7. Charities

4. Foreign Income 23. Pensions

Foreign Tax Relief File Attachments

Internal Notes - Not for Submission

Check this if you are a Personal Representative Form State: Edit



Trust and Estate Tax Return Guide

Summary

This section contains clients' details and address details that's picked up from Practice Manager. It also contains **What makes up the Tax Return** which is split into Step 0 & Step 1 which describes the nature of this particular trust, and Step 2 which are the supplementary pages.

[Supplementary schedules](#) can be accessed through the **Summary** tab. To go into a schedule:

- Check the box to the right of the schedules that need to be completed
- Click on the arrow symbol to the right of the checkbox

Trust Estate (SA900)

Navigate to the **Trust Estate (SA900)** tab

This screen is made up of 8 tabs:

Income & Capital Gains	Other Info. (12-13A)
Income (i)	Other Info. (14-16)
Income (ii)	Tax Calculation (17-18)
Other Info. (10-11)	Trustee Details & Other Info. (19-22)

Entries can be made directly into the given boxes or you can use the wizard to make multiple detailed entries.

For Example, you can either enter the total consolidated figure for Other taxed UK interest distributions on Income (i) or you can use the wizard to provide details of each item. To do this follow the steps below:

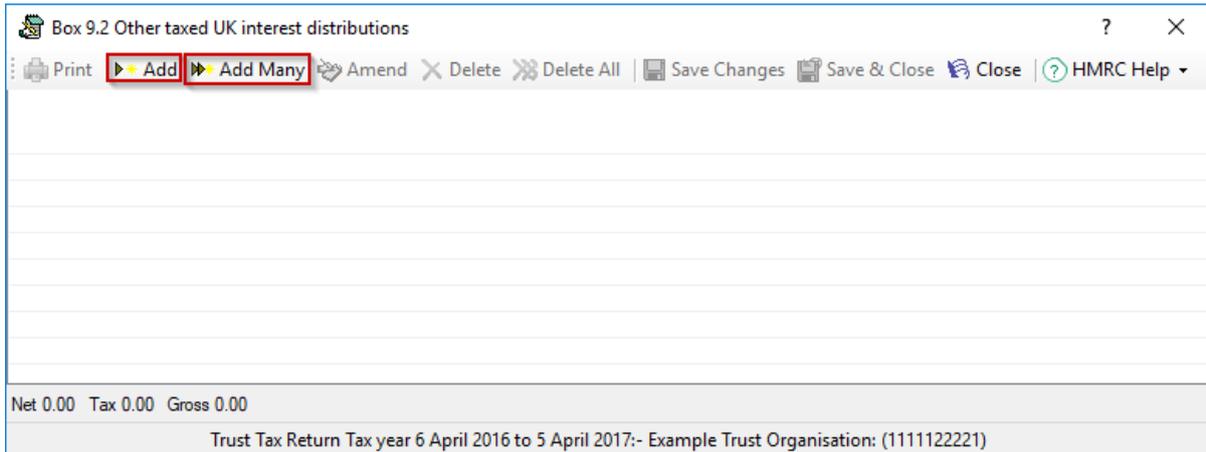
1. Click on the arrow button side of the box for **Other taxed UK interest distributions**

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Other taxed UK interest distributions

9.2

- Click on **Add/Add Many**



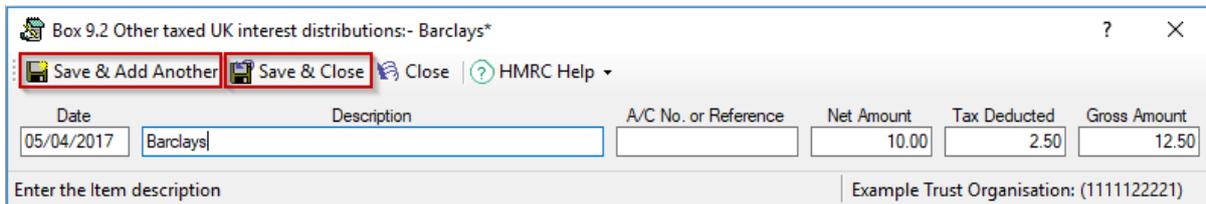
Box 9.2 Other taxed UK interest distributions

Print Add Add Many Amend Delete Delete All Save Changes Save & Close Close HMRC Help

Net 0.00 Tax 0.00 Gross 0.00

Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)

- Then, key in details about an item



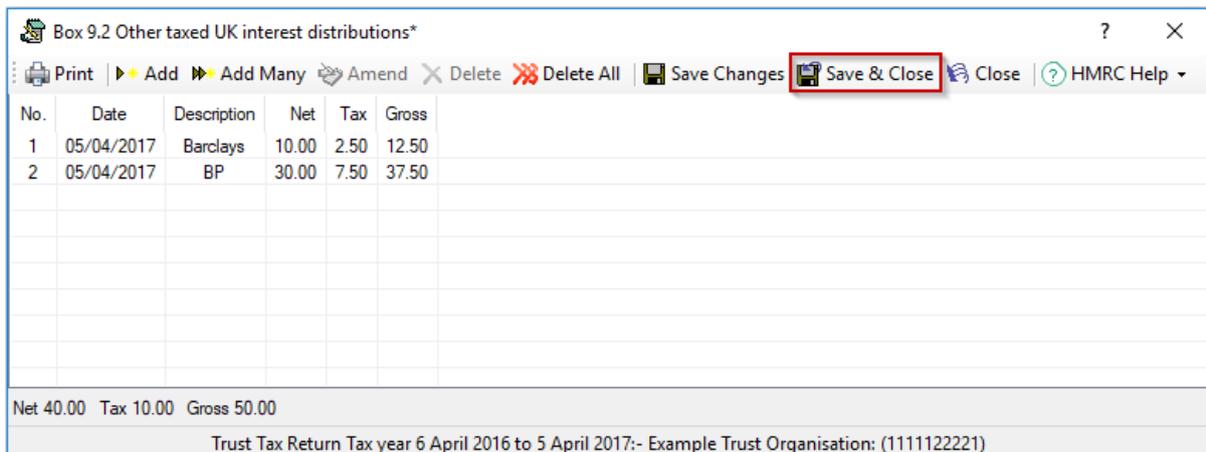
Box 9.2 Other taxed UK interest distributions:- Barclays*

Save & Add Another Save & Close Close HMRC Help

Date	Description	A/C No. or Reference	Net Amount	Tax Deducted	Gross Amount
05/04/2017	Barclays		10.00	2.50	12.50

Enter the Item description Example Trust Organisation: (1111122221)

- Click on **Save & Add Another/ Save & Close**



Box 9.2 Other taxed UK interest distributions*

Print Add Add Many Amend Delete Delete All Save Changes Save & Close Close HMRC Help

No.	Date	Description	Net	Tax	Gross
1	05/04/2017	Barclays	10.00	2.50	12.50
2	05/04/2017	BP	30.00	7.50	37.50

Net 40.00 Tax 10.00 Gross 50.00

Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)

- After adding multiple items within the wizard click on **Save & Close**



Trust and Estate Tax Return Guide

Supplementary Schedules

Supplementary schedules can be accessed through the **Summary** tab. To go into a schedule:

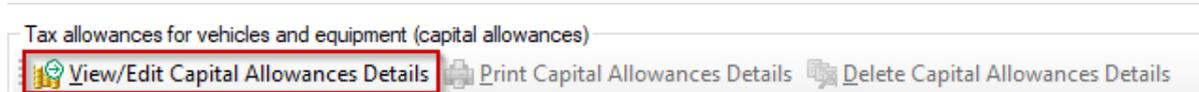
- Check the box to the right of the schedules that need to be completed
- Click on the arrow symbol to the right of the checkbox

Further guidance on certain important sections are as follows:

Capital Allowance

The Capital Allowances calculator can be found on Trust & Estate Trade (ii). Please see the following instructions on how to complete the Capital Allowances section.

1. Click on **View/Edit Capital Allowances Details** from within the **Trade** supplementary schedule



2. This opens the **Capital Allowances Calculator** that will calculate all necessary allowances and pool balances based on the information that is entered by the user.

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Capital Allowances Calculator 2017: 06/04/2016 to 05/04/2017

Main Summary - Plant and Machinery | Main Summary - Buildings | Main Summary - Sundry | Allowances Claimed Summary

Save Changes | Save & Close | Close | HMRC Help

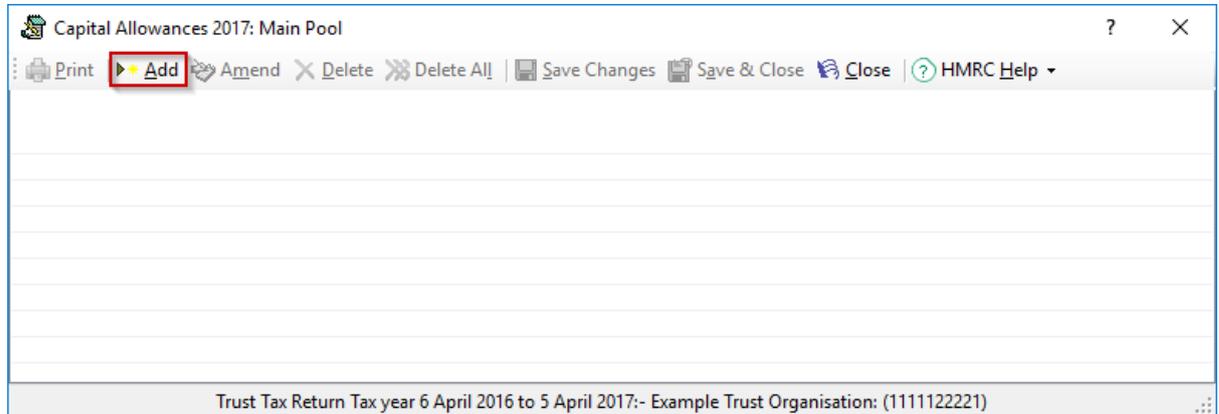
Main Summary - Plant and Machinery (no private use restrictions)

	The Main Pool	Special Rate Pool	Long Life Pool	Single Assets Private Use	Single Assets Short Life	Single Assets Expensive Cars
	View/Edit					
WDV Brought Forward	<input type="text"/>					
Total Additions	<input type="text"/>					
AIA Claimed	<input type="text"/>					
Eligible for FYAs	<input type="text"/>					
Net Exp. after Waiver	<input type="text"/>					
Disposals	<input type="text"/>					
WDA/Small Pool	<input type="text"/>					
WDA Waived	<input type="text"/>					
Balancing Allowance	<input type="text"/>					
Balancing Charge	<input type="text"/>					
Eligible for FYAs	<input type="text"/>					
FYAs	<input type="text"/>					
FYAs Waived	<input type="text"/>					
Net Exp. after Waiver	<input type="text"/>					
WDV Carried Forward	<input type="text"/>					
S266 Election taken upon ceasing	<input type="checkbox"/>					

Example Trust Organisation: (1111122221)

- You have different sections on the capital allowances calculator categorised as **Plant and Machinery, Buildings, Sundry** and **Allowances Claimed Summary**.
- If you are using BTCSoftware for the first time, this is where you would key in any **WDV Brought Forward** figure under the relevant category.
- To add asset additions/disposals to the pool, click on **View/Edit** under the relevant section

Trust and Estate Tax Return Guide

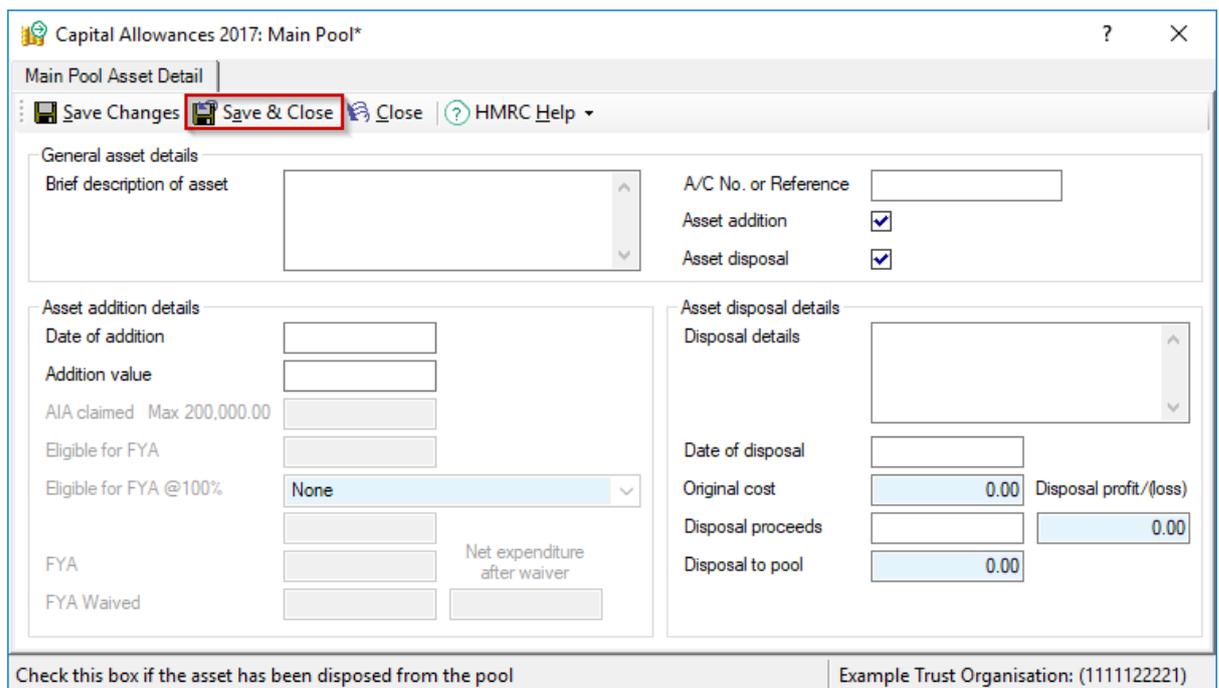


Capital Allowances 2017: Main Pool

Print Add Amend Delete Delete All Save Changes Save & Close Close HMRC Help

Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (111122221)

6. Click on **Add** to enter individual asset details



Capital Allowances 2017: Main Pool*

Main Pool Asset Detail

Save Changes Save & Close Close HMRC Help

General asset details

Brief description of asset A/C No. or Reference

Asset addition

Asset disposal

Asset addition details

Date of addition

Addition value

AIA claimed Max 200,000.00

Eligible for FYA

Eligible for FYA @100% **None**

FYA Net expenditure after waiver

FYA Waived

Asset disposal details

Disposal details

Date of disposal

Original cost Disposal profit/(loss)

Disposal proceeds

Disposal to pool

Check this box if the asset has been disposed from the pool Example Trust Organisation: (111122221)

7. Input the details, for the asset addition and/or disposal

8. Click on **Save & Close**

Trust and Estate Tax Return Guide

Capital Allowances 2017: Main Pool

Print Add Amend Delete Delete All Save Changes **Save & Close** Close HMRC Help

No.	Description	Addition Date	Cost	Disposal Date	Proceeds
1	Van	26/02/2014	20,000.00	25/06/2016	15,000.00

Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)

9. After adding the assets to the pool, click on **Save & Close**

Capital Allowances Calculator 2017: 06/04/2016 to 05/04/2017*

Main Summary - Plant and Machinery | Main Summary - Buildings | Main Summary - Sundry | Allowances Claimed Summary

Save Changes **Save & Close** Close HMRC Help

Main Summary - Plant and Machinery (no private use restrictions)

	The Main Pool	Special Rate Pool	Long Life Pool	Single Assets Private Use	Single Assets Short Life	Single Assets Expensive Cars
WDV Brought Forward	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Additions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
AIA Claimed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Eligible for FYAs	0.00	0.00	<input type="text"/>	0.00	0.00	<input type="text"/>
Net Exp. after Waiver	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Disposals	(15,000.00)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
WDA/Small Pool	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
WDA Waived	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Balancing Allowance	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Balancing Charge	15,000.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Eligible for FYAs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
FYAs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
FYAs Waived	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Net Exp. after Waiver	0.00	0.00	<input type="text"/>	0.00	0.00	<input type="text"/>
WDV Carried Forward	0.00	0.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

S266 Election taken upon ceasing

Amount of WDV brought forward from the last accounting/basis period (Main pool) Example Trust Organisation: (1111122221)

10. The **Balancing Charge/Balancing Allowance** is calculated dependant on the entries made

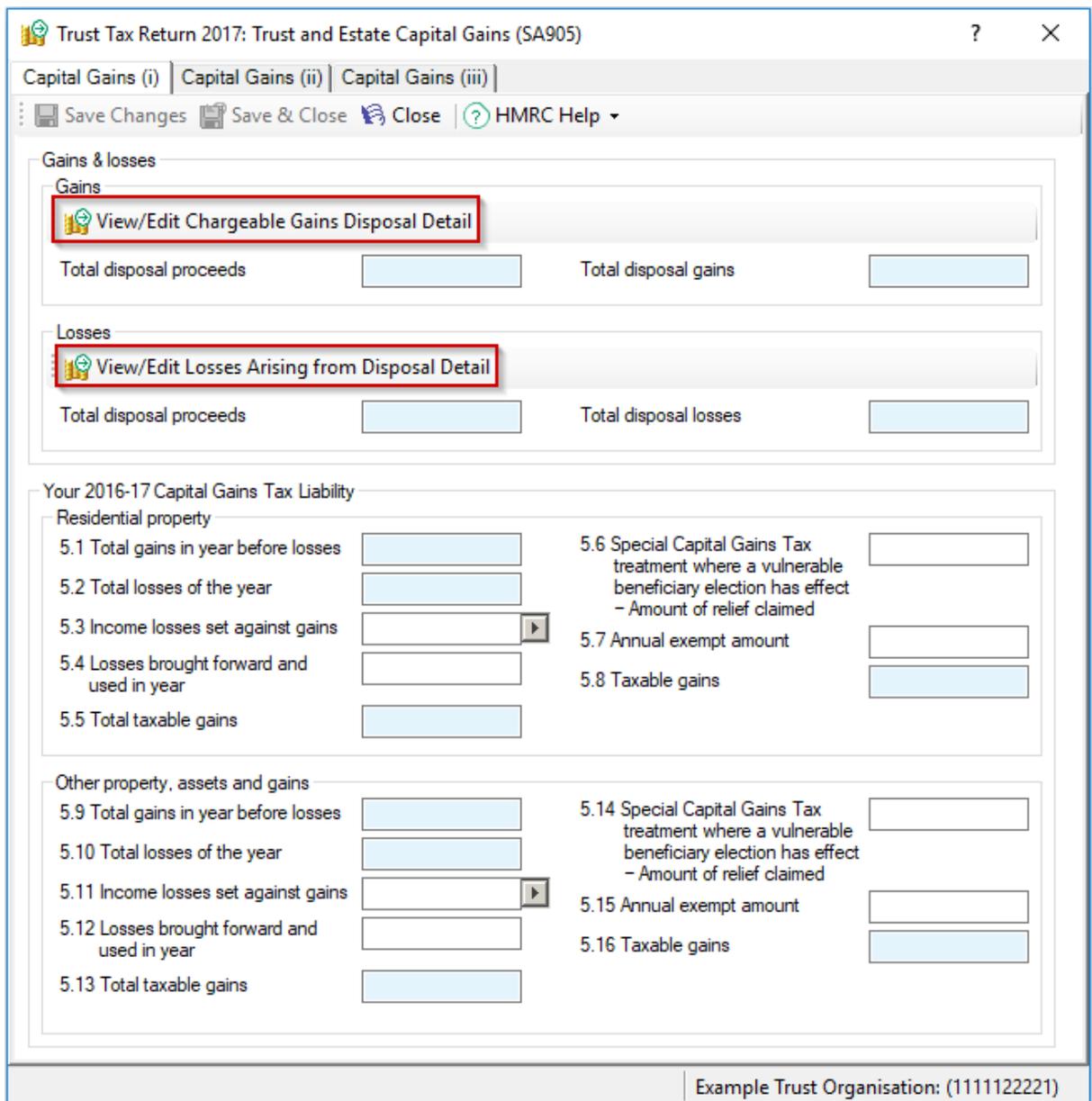
11. Click on **Save & Close** once all relevant information is completed

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Chargeable Gains

The Chargeable Gains supplementary schedule includes pages CG1, CG2 and CG3. The schedule comes with two calculators:

- Chargeable Gains Disposal Detail
- Losses Arising from Disposal Detail



Trust Tax Return 2017: Trust and Estate Capital Gains (SA905)

Capital Gains (i) | Capital Gains (ii) | Capital Gains (iii)

Save Changes | Save & Close | Close | HMRC Help

Gains & losses

Gains

View/Edit Chargeable Gains Disposal Detail

Total disposal proceeds Total disposal gains

Losses

View/Edit Losses Arising from Disposal Detail

Total disposal proceeds Total disposal losses

Your 2016-17 Capital Gains Tax Liability

Residential property

5.1 Total gains in year before losses	<input type="text"/>	5.6 Special Capital Gains Tax treatment where a vulnerable beneficiary election has effect - Amount of relief claimed	<input type="text"/>
5.2 Total losses of the year	<input type="text"/>	5.7 Annual exempt amount	<input type="text"/>
5.3 Income losses set against gains	<input type="text"/>	5.8 Taxable gains	<input type="text"/>
5.4 Losses brought forward and used in year	<input type="text"/>		
5.5 Total taxable gains	<input type="text"/>		

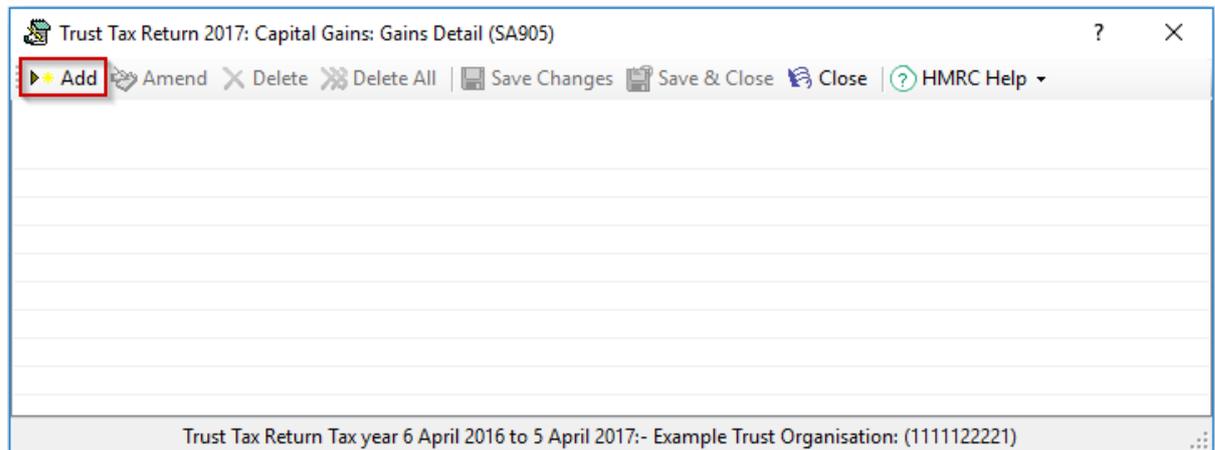
Other property, assets and gains

5.9 Total gains in year before losses	<input type="text"/>	5.14 Special Capital Gains Tax treatment where a vulnerable beneficiary election has effect - Amount of relief claimed	<input type="text"/>
5.10 Total losses of the year	<input type="text"/>	5.15 Annual exempt amount	<input type="text"/>
5.11 Income losses set against gains	<input type="text"/>	5.16 Taxable gains	<input type="text"/>
5.12 Losses brought forward and used in year	<input type="text"/>		
5.13 Total taxable gains	<input type="text"/>		

Example Trust Organisation: (1111122221)

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1. Depending on if it is a Gain/Loss, click on **View/Edit Chargeable Gains Disposal Detail** or **View/Edit Losses Arising from Disposal Detail**

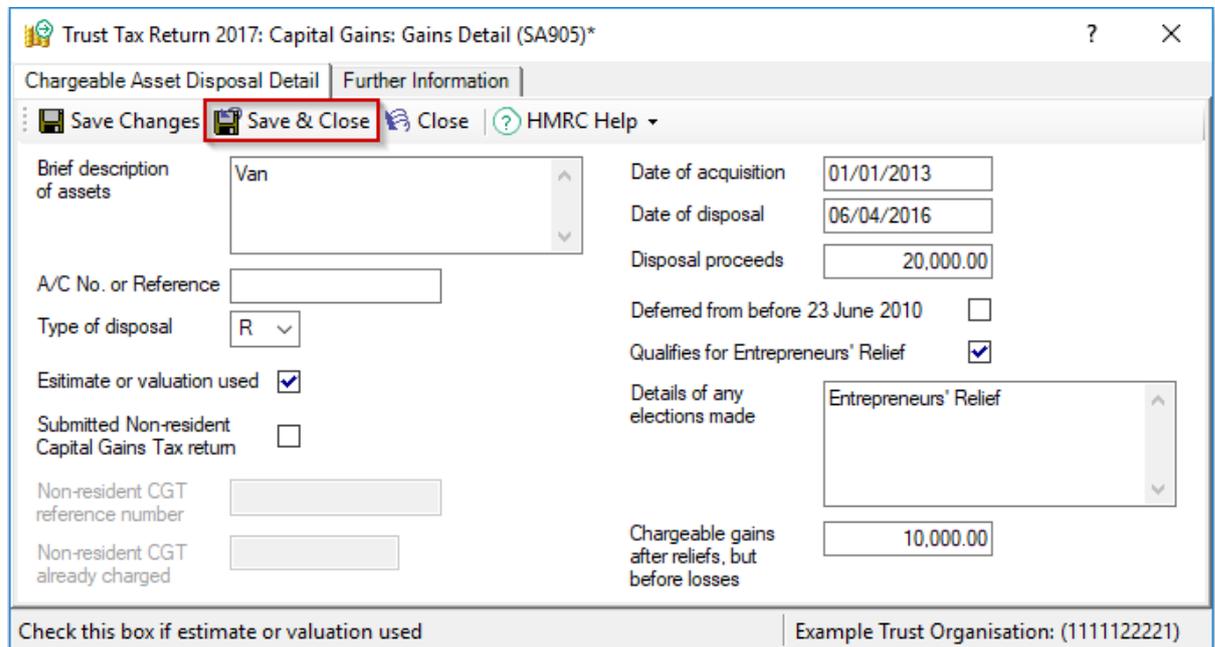


Trust Tax Return 2017: Capital Gains: Gains Detail (SA905) ? X

▶ Add Amend X Delete X Delete All Save Changes Save & Close Close ? HMRC Help

Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (111122221)

2. Click on **Add**



Trust Tax Return 2017: Capital Gains: Gains Detail (SA905)* ? X

Chargeable Asset Disposal Detail Further Information

Save Changes Save & Close Close ? HMRC Help

Brief description of assets Van Date of acquisition 01/01/2013

A/C No. or Reference Date of disposal 06/04/2016

Type of disposal R Disposal proceeds 20,000.00

Estimate or valuation used Deferred from before 23 June 2010

Submitted Non-resident Capital Gains Tax return Qualifies for Entrepreneurs' Relief

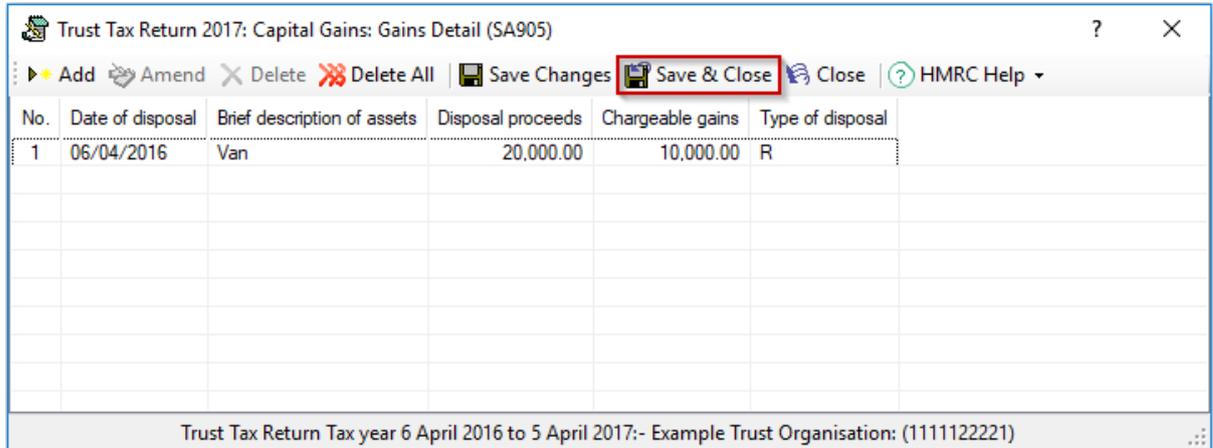
Non-resident CGT reference number Details of any elections made Entrepreneurs' Relief

Non-resident CGT already charged Chargeable gains after reliefs, but before losses 10,000.00

Check this box if estimate or valuation used Example Trust Organisation: (111122221)

3. Enter all relevant data
4. Click on **Save & Close**

Trust and Estate Tax Return Guide

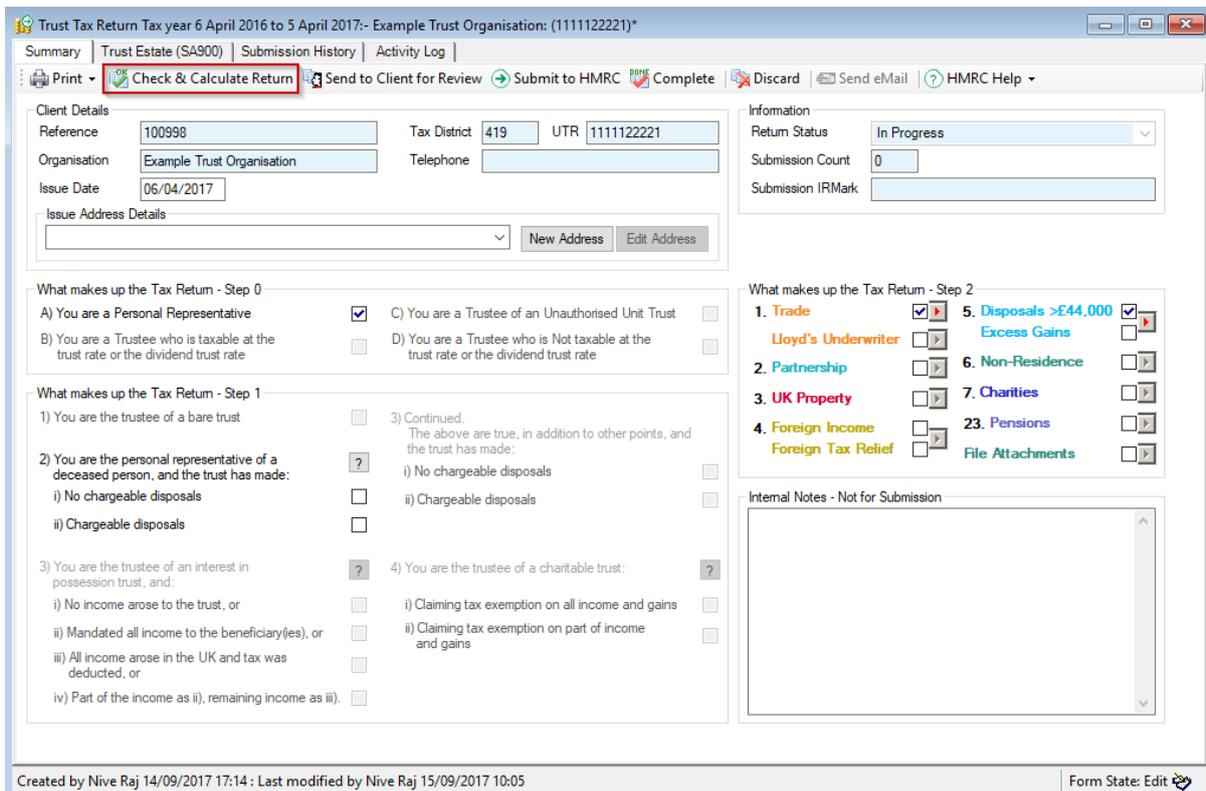


No.	Date of disposal	Brief description of assets	Disposal proceeds	Chargeable gains	Type of disposal
1	06/04/2016	Van	20,000.00	10,000.00	R

5. Continue to add multiple transactions
6. Click on **Save & Close** once complete

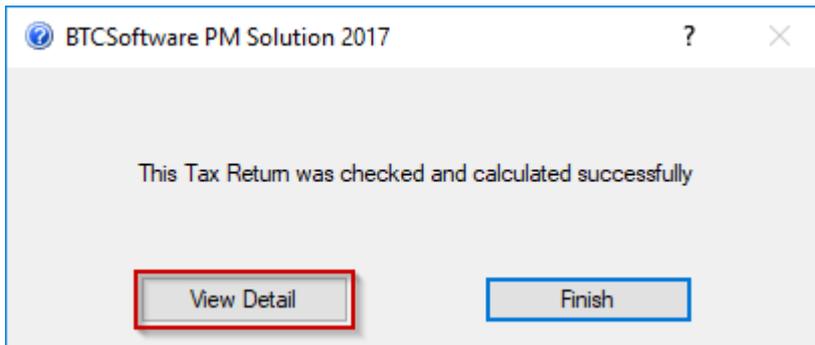
Check & Calculate Return

1. Click on **Check & Calculate Return** from the toolbar after completing all the necessary entries on the SA900 return plus the supplementary schedules.



Trust and Estate Tax Return Guide

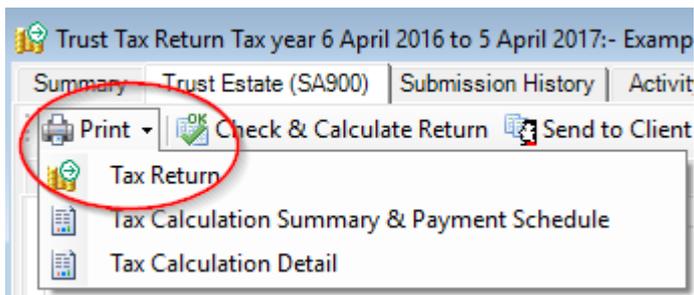
2. This will run through various checks in the background to warn you of any errors you might have made on the return.



3. Click on **View Detail** after the Tax Return was checked and calculated successfully to view the **Tax Calculation Summary**

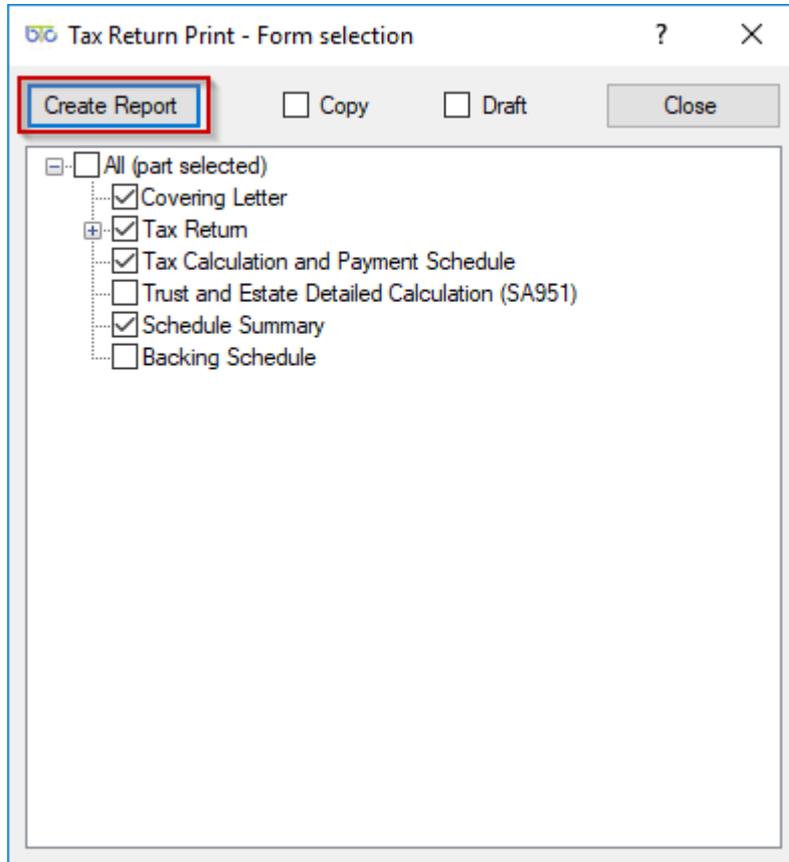
Printing the Tax return along with the Tax Calculation summary & the Payment Schedule

1. To do this, From the summary screen, click on **Print > Tax Return**

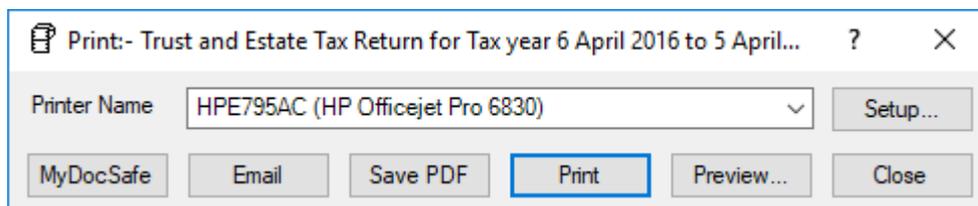


2. Choose the pages you want to include in the print by checking the relevant boxes

Trust and Estate Tax Return Guide



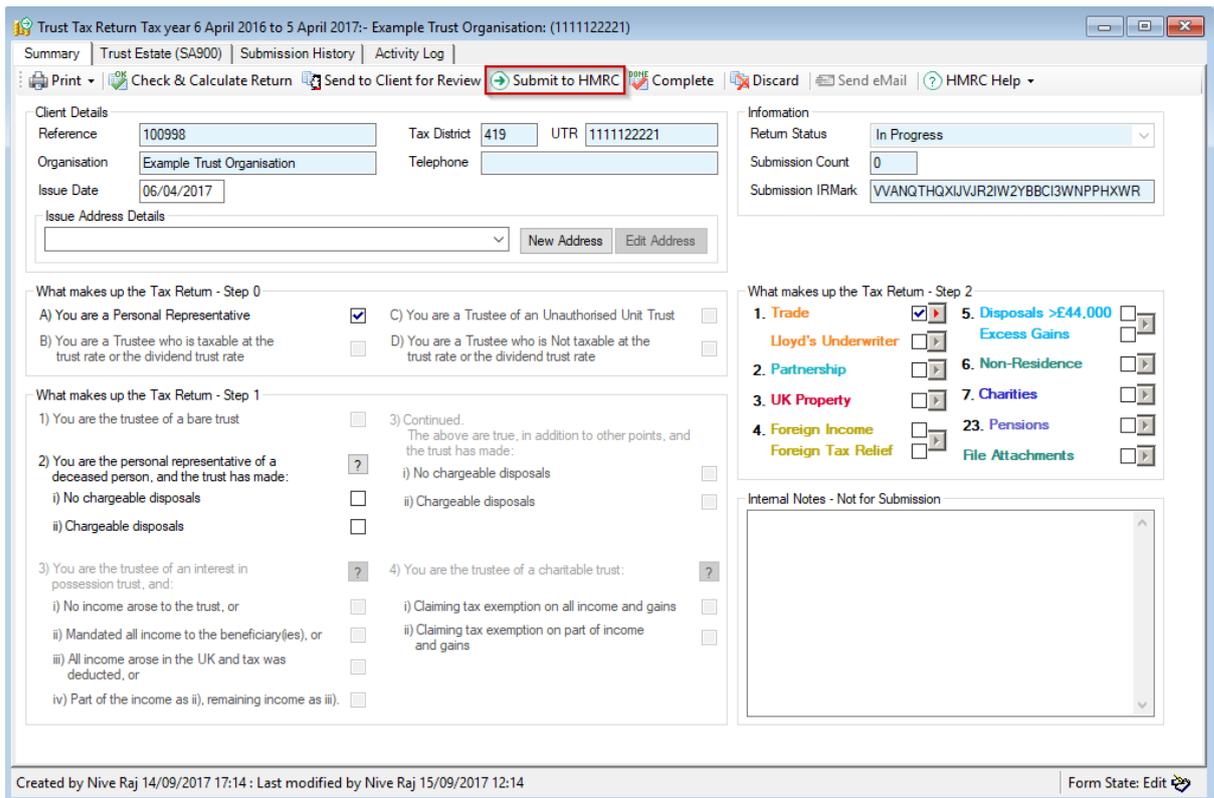
3. Then, click on **Create Report**
4. You then have options to Email, Print, Preview or use [MyDocSafe](#) (3rd party API to cater for GDPR Regulations)



Trust and Estate Tax Return Guide

Submitting the Trust and Estate Tax Return

Once the Trust and Estate Tax Return has been checked and calculated and you have authority to file, you can then proceed to the submission of the return to HMRC.



Trust Tax Return Tax year 6 April 2016 to 5 April 2017:- Example Trust Organisation: (1111122221)

Summary | Trust Estate (SA900) | Submission History | Activity Log

Print | Check & Calculate Return | Send to Client for Review | **Submit to HMRC** | Complete | Discard | Send eMail | HMRC Help

Client Details

Reference: 100998 | Tax District: 419 | UTR: 1111122221

Organisation: Example Trust Organisation | Telephone:

Issue Date: 06/04/2017

Issue Address Details: [] | New Address | Edit Address

Information

Return Status: In Progress

Submission Count: 0

Submission IRMark: VVANQTHQXUJVR2IW2YBBCI3WNPPHXWR

What makes up the Tax Return - Step 0

A) You are a Personal Representative | C) You are a Trustee of an Unauthorised Unit Trust

B) You are a Trustee who is taxable at the trust rate or the dividend trust rate | D) You are a Trustee who is Not taxable at the trust rate or the dividend trust rate

What makes up the Tax Return - Step 1

1) You are the trustee of a bare trust | 3) Continued. The above are true, in addition to other points, and the trust has made:

2) You are the personal representative of a deceased person, and the trust has made:

i) No chargeable disposals | ii) Chargeable disposals

3) You are the trustee of an interest in possession trust, and: | 4) You are the trustee of a charitable trust:

i) No income arose to the trust, or | i) Claiming tax exemption on all income and gains

ii) Mandated all income to the beneficiary(ies), or | ii) Claiming tax exemption on part of income and gains

iii) All income arose in the UK and tax was deducted, or

iv) Part of the income as i), remaining income as iii).

What makes up the Tax Return - Step 2

1. Trade | 5. Disposals >£44,000

Lloyd's Underwriter | Excess Gains

2. Partnership | 6. Non-Residence

3. UK Property | 7. Charities

4. Foreign Income | 23. Pensions

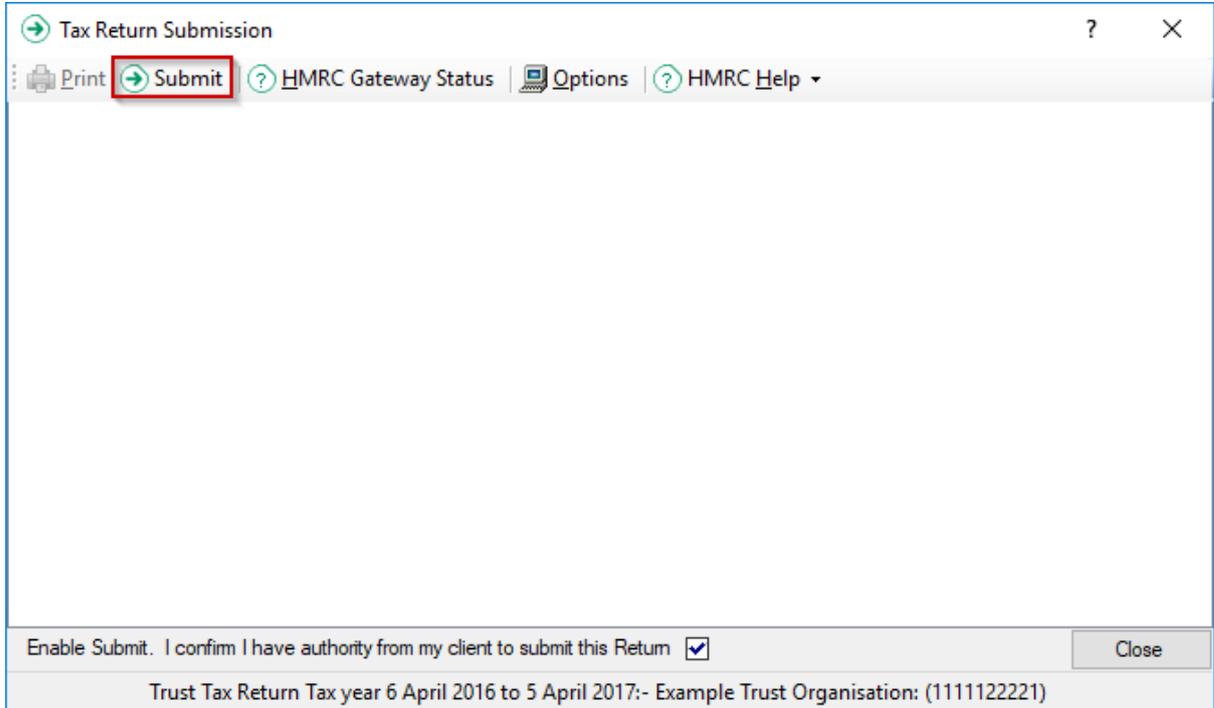
Foreign Tax Relief | File Attachments

Internal Notes - Not for Submission

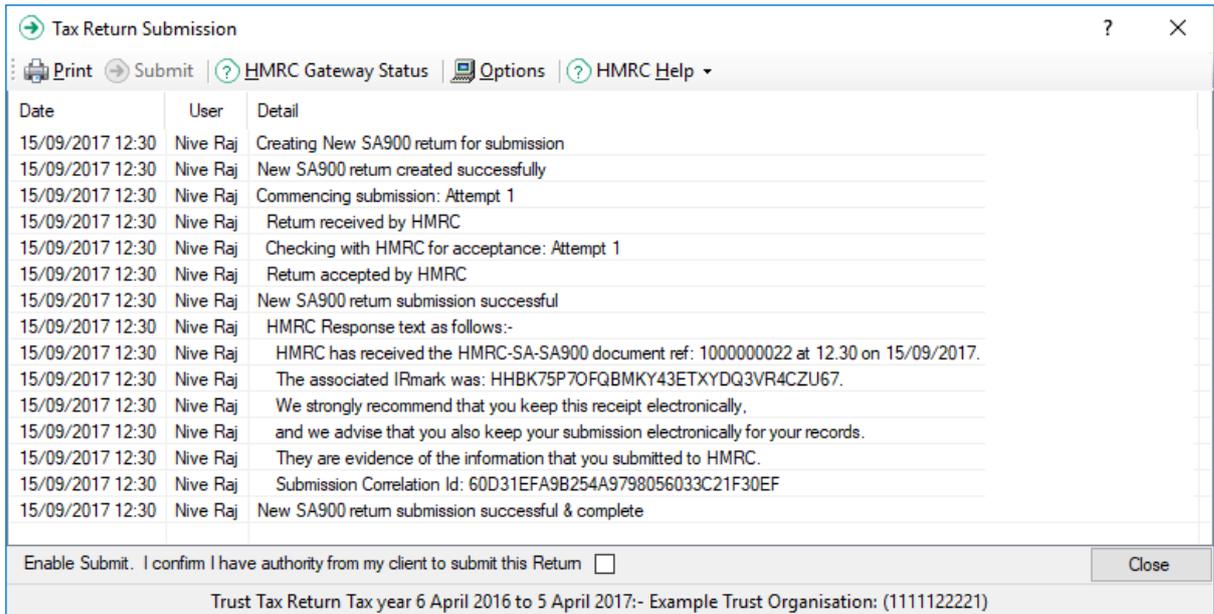
Created by Nive Raj 14/09/2017 17:14 : Last modified by Nive Raj 15/09/2017 12:14 | Form State: Edit

1. Click on **Submit to HMRC** from the toolbar
2. The Tax Return Submission window opens as below

Trust and Estate Tax Return Guide

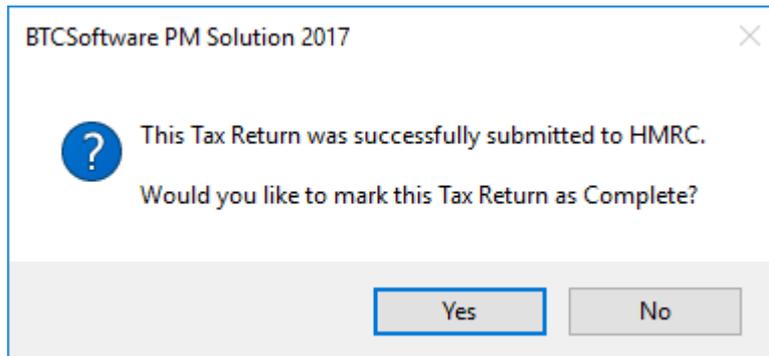


3. Check box on the bottom of this window ‘Enable Submit. I confirm I have authority from my client to submit this Return’
4. Click on **Submit**



Trust and Estate Tax Return Guide

5. Once the tax return has been submitted successfully, you will be prompted to mark the return as complete



6. Click on **Yes** and the return will be marked as complete