

# TRUST AND ESTATE TRADE

(do)	HM Revenue & Customs
	& Customs

Name of trust or estate

Fill	in	these	
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Tax reference		

The notes on pages TTN1 and TTN2 tell you when you need to complete more than one set of Trust and Estate Trade pages. You must complete a separate copy of these pages:

- for each trade, and
- for each set of accounts relating to the basis period.

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Accounting period Read page TTN2 of the Notes before filling in these boxes Start  Postcode  Tick box 1.6 if the details in boxes 1.1 or 1.3 have changed since the last Trust and Estate Tax Return Date of commencement if after 5 April 2009  Tick box 1.10 if you entered details for all relevant accounting periods on last year's Trust and Estate Tax Return and boxes 1.14 to 1.73 and 1.99 to 1.115 will be blank  Capital allowances and balancing charges  Capital allowances at 20% on equipment including cars with lower CO2 emissions  Capital allowances at 10% on equipment including cars with higher CO2 emissions  Agricultural or Industrial Buildings Allowance (a separate calculation must be made for each block of expenditure)  Agricultural or Industrial Buildings Allowance (a separate calculation must be made for each block of expenditure)  Total capital allowances/balancing charges  Total capi	Business details	
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CO2 emissions  Capital allowances at 10% on equipment including cars with higher CO2 emissions  Agricultural or Industrial Buildings Allowance (a separate calculation must be made for each block of expenditure)  1.18 £  1.19 £  1.10 £  1.11 £  1.11 £  1.12 £  1.13 £  1.15 £  Agricultural or Industrial Buildings Allowance (a separate calculation must be made for each block of expenditure)  1.18 £  1.19 £  1.19 £  1.20 £  1.21 £  1.21 £  1.21 £  1.22 £  1.23 £  1.24 £  1.24 £  Expenses allowable for tax including capital allowances from box 1.22  1.24 minus box 1.24 minus box 1.25 E	Capital allowances and balancing charges	
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and balancing charges from box 1.23  Expenses allowable for tax including capital allowances from box 1.22  1.24 £  box 1.24 minus box 1.	<ul> <li>Capital allowances at 20% on equipment including cars wit CO<sub>2</sub> emissions</li> <li>Capital allowances at 10% on equipment including cars wit CO<sub>2</sub> emissions</li> <li>Agricultural or Industrial Buildings Allowance (a separate cal be made for each block of expenditure)</li> <li>100%, enhanced and other capital allowances (Claims to, and balancing charges arising on, Business Prem Allowance must also be included in boxes 21.9 and 21.10 centres (Claims to, and balancing charges)</li> <li>Tick box 1.22A if box 1.22 includes enhanced capital allowances designated environmentally beneficial plant and machinery</li> <li>Income and expenses</li> </ul>	1.14 £  1.15 £  th higher  1.16 £  1.17 £  liculation must  1.18 £  1.19 £  nises Renovation on the return.)  total of column above 1.22 £  1.23 £
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If the trust or estate was registered for VAT, do t		T2 1 30	Salos/husins
figures in boxes 1.29 to 1.64 include VA		1.28	Sales/business income (turnover)
	Disallowable expenses included		1.29 £
	in boxes 1.46 to 1.63	Total expenses	7
Cost of sales	1.30 £	1.46 £	
Construction industry subcontractor costs	1.31 £	1.47 £	1
Other direct costs	1.32 £	1.48 £	box 1.29 minus
		Gross profit/(loss)	(boxes 1.46 + 1.47 + 1.4) 1.49 £
		Other income/profits	1.50 £
Employee costs	1.33 £	1.51 £	
Premises costs	1.34 £	1.52 £	
Repairs	1.35 £	1.53 £	
General administrative expenses	1.36 £	1.54 £	
Motor expenses	1.37 £	1.55 £	
Travel and subsistence	1.38 £	1.56 £	
Advertising, promotion and entertainment	1.39 £	1.57 £	
Legal and professional costs	1.40 £	1.58 £	
Bad debts	1.41 £	1.59 £	
Interest and alternative finance payments	1.42 £	1.60 £	
Other finance charges	1.43 £	1.61 £	
Depreciation and loss/(profit) on sale	1.44 £	1.62 £	
Other expenses	1.45 £	1.63 £	total of boxes 1.51 to 1
	Put the total of boxes 1.30 to 1.45 in box 1.66 below	Total expenses	1.64 £
			boxes 1.49 + 1.50 minus
		Net profit/(loss)	
Tax adjustments to net profit or loss			
Disallowable expenses		boxes 1.30 to 1.45  1.66 £	
Goods etc. taken for personal use and other adj	ustments	1.00 2	
(apart from disallowable expenses) that increase		1.67 £	
Balancing charges (from box 1.23)		1.68 £	boxes 1.66 + 1.67 + 1.6
otal additions to net profit (deduct from net le	oss)		1.69 £
Capital allowances (from box 1.22)		1.70 £	boxes 1.70 + 1.71
		1.71 £	1.72 £
Deductions from net profit (add to net loss)		1.71 ~	



Adjustments to arrive at taxa	ble profit or loss			
Basis period starts	1.74 / /	and ends 1.75	1 1	
Profit or loss of this account for tax	purposes (box 1.26 or box	1.73)		1.76 £
Adjustment to arrive at profit or loss	for this basis period			<b>1.77</b> £
<ul><li>Overlap profit brought forward</li><li>Overlap profit carried forward</li></ul>	1.78 £  box 1.78 minus box 1.79  1.80 £	Overlap relief	used this year	1.79 £
<ul> <li>Overlap profit carried forward</li> <li>Averaging for farmers and creators made a loss for 2011–12)</li> </ul>		see the Notes, page	TTN6, if you	1.81 £
Net profit for 2011-12 (if a loss, ent	er '0')	1.83	£	
Allowable loss for 2011–12 (if a prof		1.84		
<ul> <li>Loss offset against other income fo</li> <li>Loss – calculate relief by reference</li> </ul>		1.85		
Loss to carry forward (that is, an al not claimed in any other way)	lowable loss	1.87	£	
Losses brought forward from earlie	r years	1.88	£	
Losses brought forward from earlie	r years used this year			1.89 £
Taxable profit after losses brought for	orward			1.90 £
Any other business income				1.91 £
Total taxable profits from this busine	ess			1.92 £
• Tick box 1.93 if the figure in box 1.	92 is provisional			1.93
Subcontractors in the constru	ection industry			
Deductions on payment and deductions on payment and deduction industry subcontraction.		actors		1.97 £
Tay takan off tualing in some				
Tax taken off trading income				
Any tax taken off trading income (	excluding deductions made	by contractors on ac	count of tax)	1.98 £

## Summary of balance sheet

### Leave these boxes blank if there is no balance sheet.

Assets	Plant, machinery and motor vehicles	1.99 £	
	Other fixed assets (premises, goodwill, investments, etc.)	£.) 1.100 £	
	Stock and work in progress	1.101 £	
	Debtors/prepayments/other current assets	1.102 £	
	Bank/building society balances	1.103 £	total of boxes 1.99 to 1.104
	Cash in hand	1.104 £	1.105 £
Liabilities	Trade creditors/accruals	1.106 £	
	Loans and overdrawn bank accounts	1.107 £	total of boxes 1.106 to 1.108
	Other liabilities	1.108 £	1.109 £

■ Net business assets (put the figure in brackets if there were net business liabilities)

box 1.105 *minus* box 1.109

1.110 £

## Represented by

#### Capital account

•	Balance at start of period*	1.111 £	
•	Net profit/(loss)*	1.112 £	
•	Capital introduced	1.113 £	
•	Drawings	1.114 £	
			total of b
•	Balance at end of period*		1.115 £

<sup>\*</sup> If the capital account is overdrawn, or the business made a net loss, enter the figure in brackets.

1.116 Additional information

Now fill in any other supplementary pages that apply to you. Otherwise, go back to page 4 of the Trust and Estate Tax Return and finish filling it in

