

Name of trust or estate

Fill in these  
boxes first

Tax reference

*The Notes on Trust and Estate Non-residence will help you to fill in boxes 6.1 to 6.34.***Residence status**

The trustees or personal representatives are, as a whole (please tick appropriate box):

- Resident in the UK for Income Tax purposes 6.1 ☐
- Not resident in the UK for Income Tax purposes 6.2 ☐
- Resident in the UK for Capital Gains Tax purposes 6.3 ☐
- Not resident in the UK for Capital Gains Tax purposes 6.4 ☐
- Resident in a country other than the UK (under a Double Taxation Agreement) at the same time as being resident in the UK 6.5 ☐
- Tick box 6.6 if the deceased whose estate is being administered was domiciled outside the UK at the date of death 6.6 ☐

**Information required if the trustees or personal representatives claim to be non-resident in the UK for Income Tax purposes**

- Did the trustees or personal representatives change during the year to 5 April 2011? Yes 6.7 ☐ No 6.8 ☐
- Were the trustees or personal representatives resident in the UK for Income Tax purposes in the year to 5 April 2010? Yes 6.9 ☐ No 6.10 ☐
- Did the trustees or personal representatives have any overseas income during the year to 5 April 2011? Yes 6.11 ☐ No 6.12 ☐

**Information required if the trustees or personal representatives claim to be non-resident in the UK for Capital Gains Tax purposes**

- Did the trustees or personal representatives change during the year to 5 April 2011? Yes 6.13 ☐ No 6.14 ☐
- Were the trustees or personal representatives resident in the UK for Capital Gains Tax purposes in the year to 5 April 2010? Yes 6.15 ☐ No 6.16 ☐
- Did the trustees or personal representatives carry on a trade in the UK through a permanent establishment that made disposals for capital gains in the year to 5 April 2011? Yes 6.19 ☐ No 6.20 ☐

*Boxes 6.17 and 6.18 are not used*

**Information required if the trustees or personal representatives were resident in the UK and they also claim to be resident in another country for the purposes of a Double Taxation Agreement**

• In which country as well as the UK were the trustees or personal representatives regarded as resident for 2010–11? **6.21**

• Were they also regarded as resident in the country in box 6.21 for 2009–10? Yes **6.22**  No **6.23**

• Were a majority of the trustees or personal representatives resident in the UK for 2010–11? Yes **6.24**  No **6.25**

• Do you consider that, in 2010–11, the person(s) who supplied the settled property or funds had close personal and economic relations with (tick **one** box):

– the UK **6.26**

or

– the country shown in box 6.21 **6.27**

or

– neither of these? **6.28**

• Was the general administration of the trust carried out during 2010–11 mainly in (tick **one** box):

– the UK **6.29**

or

– the country shown in box 6.21 **6.30**

or

– neither of these? **6.31**

• Do you consider that, in 2010–11, the trustees or personal representatives have closer personal and economic relations with (tick **one** box):

– the UK **6.32**

or

– the country shown in box 6.21 **6.33**

or

– neither of these? **6.34**

Now go back to page 4 of the Trust and Estate Tax Return and finish filling it in

