

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 2010? 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 2009? Yes **6.9** No **6.10**
- Did the trustees or personal representatives have any overseas income during the year to 5 April 2010? 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 2010? 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 2009? Yes **6.15** No **6.16**
- Boxes 6.17 and 6.18 are not used*
- 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 2010? Yes **6.19** No **6.20**

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 2009–10? **6.21**

● Were they also regarded as resident in the country in box 6.21 for 2008–09? Yes **6.22** No **6.23**

● Were a majority of the trustees or personal representatives resident in the UK for 2009–10? Yes **6.24** No **6.25**

● Do you consider that, in 2009–10, 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 2009–10 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 2009–10, 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 