



## Income from the estates of deceased persons

### Income from United Kingdom (UK) estates

If you've received income from a UK estate only, enter the net income after tax paid or tax credit in boxes 16 to 19. If you've received income from residential property, consider completing box 25.

**16 Non-savings income** – after tax taken off  
This includes rental income and profits from a trade.  
£           .

**17 Savings income** – after tax taken off  
This includes bank or building society interest.  
£           .

**18 Dividend income** – after tax taken off  
This includes dividends from UK and foreign companies.  
Do not include dividend income that has been taxed at 7.5%, this goes in box 18.1.  
£           .

**18.1 Dividend income that has been taxed at 7.5%**  
– after tax taken off  
This includes dividends from UK and foreign companies.  
£           .

**19 Non-savings income taxed at non-repayable basic rate** – after tax taken off  
This includes gains realised on certain life insurance policies.  
£           .

Boxes 20 and 21 are not in use

### Income from foreign estates

If you've received income from a foreign estate do not fill in boxes 16 to 19. Instead, enter the income in box 22 and any relief for UK tax already accounted for in box 23.

**22 Foreign estate income**  
£           .

**23 Relief for UK tax already accounted for**  
£           .

**22.1 Amount claimed under the foreign income and gains (FIG) regime**  
£           .

### Foreign tax paid on estate income

Fill in box 24 if any Foreign Tax Credit Relief is claimable but has not been claimed on foreign income arising to a UK estate or a foreign estate.

**24 Foreign tax for which Foreign Tax Credit Relief has not been claimed**  
£           .

## Residential property income

**25 Amount of residential property income or restricted finance costs from trusts and estates for calculating relief for residential finance costs** – use the working sheet in the notes  
£           .

**25.1 Unused residential property finance costs brought forward**  
£           .

## Any other information

**26 Please give any other information in this space**