

## When to complete this form

If you pass the form to someone else to complete, please let HM Revenue & Customs (HMRC) know the name and address of that person.

You do not need to complete this form if you have already supplied all this information to an HMRC office. Please let us know the name of that office and the reference number quoted.

If there is no income arising, and no likelihood of income or gains in the future, you do not need to complete this form.

If the trust is a bare trust - where the beneficiaries have immediate and absolute title to all of the capital and income - and you are the trustees:

- you do not need to complete this form but must let us have written confirmation that this is a bare trust

- you should complete this form if, exceptionally, you intend to submit returns of income as trustees - please let us know separately why you intend to submit returns

Bare trust beneficiaries must show their own income and capital gains on their personal tax returns.

For more guidance on trusts, go to [www.gov.uk/trusts-taxes](http://www.gov.uk/trusts-taxes)

Send this completed form to:

HM Revenue and Customs  
Specialist PT Trusts and Estates  
Castle Meadow Road  
NOTTINGHAM  
NG2 1BB

## Part A – New trust created, whether by living settlor, will or intestacy, deed of variation or family arrangement

<p><b>1 Full title of the trust</b></p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<p><b>3 Details of any agent acting</b></p> <p>If a professional agent is acting on your behalf, please complete form 64-8 to authorise us to communicate with them and attach it to this form. For a copy of form 64-8, 'Authorising your agent', go to <a href="http://www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8">www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8</a> If no agent is acting, give the phone number of the trustee who normally completes the returns below.</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Postcode</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Reference</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Phone number</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>																		
<p><b>2 Full name and address of each trustee</b></p> <p>Please put the name and address of the trustee we should normally send return forms to in the first box. Continue on a separate sheet, if necessary.</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Postcode</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Postcode</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Postcode</p>	<p><b>Tick as appropriate</b></p> <table border="0"> <thead> <tr> <th></th> <th>Yes</th> <th>No</th> </tr> </thead> <tbody> <tr> <td>Is the trust governed by the laws of a country outside the UK?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is the trust's general administration carried on outside the UK?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is the trust established under Scottish law?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is the trust employment related?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Is this a trust for a vulnerable beneficiary?</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>For more guidance, go to <a href="http://www.gov.uk/trusts-taxes/trusts-for-vulnerable-people">www.gov.uk/trusts-taxes/trusts-for-vulnerable-people</a></p>		Yes	No	Is the trust governed by the laws of a country outside the UK?	<input type="checkbox"/>	<input type="checkbox"/>	Is the trust's general administration carried on outside the UK?	<input type="checkbox"/>	<input type="checkbox"/>	Is the trust established under Scottish law?	<input type="checkbox"/>	<input type="checkbox"/>	Is the trust employment related?	<input type="checkbox"/>	<input type="checkbox"/>	Is this a trust for a vulnerable beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>
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## Part B – Trust established by will or intestacy

### 4 Full name and last address of the deceased

Postcode

Date of death DD MM YYYY

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Date trust commenced DD MM YYYY

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### 5 Enter the HMRC office that dealt with the deceased's last tax return or received the probate, letters of administration, etc

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Reference in that office or National Insurance number

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### 6 Has the administration period ended?

Yes ☐ No ☐

If yes, give the date it ended DD MM YYYY

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## Part C – Trust established by deed of variation or family arrangement

### 7 Is the trust established by the deed of variation or family arrangement additional to the will trust?

Yes ☐ No ☐

If yes, complete part B and also give details at part A

### 8 Is the trust established by the deed of variation or family arrangement a replacement for the will trust?

Yes ☐ No ☐

If yes, do not complete part B but give details at part A

In either case, complete part D to give details of each person who took less under the deed than they would have done under the will – each person is a settlor of the amount given up.

## Part D – Trust established in settlor's lifetime

### 9 Date trust established

If under a deed of variation, etc – this is the date of the deed DD MM YYYY

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### 10 Name and address of settlor

Where there is more than one settlor you should give details for each, using a separate sheet if necessary.

Postcode

HM Revenue and Customs office that deals with the settlor's tax affairs

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Reference in that office or National Insurance number

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## Part E – Trusts

### 11 Give details of the assets settled by each settlor, including values

Use a separate sheet if necessary. If land or buildings, state the address. If shares, state number, class and company registration number.


## Declaration

I confirm that the information given on this form is true and complete.

Full name in capital letters

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Capacity in which signed

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Signature

Date DD MM YYYY

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