

Income Tax – Beneficiary of Trust or Estate Trust

Trustees or Executors must complete this form and provide it to the person in receipt of the income.

I certify that (Full name of beneficiary)

Of (Address of beneficiary)

Is a beneficiary of the Trust or Estate known as

and is entitled to a fixed annual sum / percentage or fraction of: (enter the annual amount, percentage, or fraction)

I confirm that the particulars given in the statement below are correct.

Signature of Trustee or Executor (or authorised agent)

Address

Date

Statement

Income for the year ended

Gross amount of the beneficiary's share of the income.		Amount of income tax deducted from the income*		Amount of any payment met out of the capital of the Trust.		Amount of net payment actually made to, or for the benefit of the beneficiary.	
1		2		3		4	
£	p	£	p	£	p	£	p

*Where the trust income includes Jersey company dividends affected by Article 113 of the Income Tax (Jersey) Law 1961, a separate statement should be attached showing the beneficiary's share of the gross dividends from each Jersey company and the net Jersey rate of tax that applies.

1. Enter the total income before tax that the beneficiary is entitled to.
2. Enter the total tax paid of the figure entered in 1.
3. Enter the amount (if any) of capital paid to the beneficiary (In the case of estates this does not include bequests.)
4. Subtract the amount in box 2 from the amount in box 1, then add any amount in box 3 and enter the total actually paid to the beneficiary in box 4.