

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

£ .

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