



Name of trust or estate

Tax reference

This form tells you where you need to complete more than one set of 'trust and estate trade' pages. You must complete a separate copy of these pages for each trade and/or each set of accounts relating to the trust(s). See chapters 1.18, 1.192 and 1.193 on 1.194 and read each set of these pages. To get more and help sheets that will help you fill in this form, go to www.gov.uk/tax-returns.

Business details

Name of business

Description of business

Address of business

Accounting period

Please read the notes before filling in these boxes.

Start

 / /

End

 / /

- Tick box 1.1 if the details in boxes 1.1 or 1.2 have changed since the last trust and estate Tax Return. **1.1**

1.1

- Date started if after 5 April 2019. **1.2**

1.2

- Date ceased if before 6 April 2020. **1.3**

1.3

- Tick box 1.10 if you entered details for all relevant accounting periods on last year's trust and estate Tax Return and boxes 1.14 to 1.17 and 1.19 to 1.193 will be blank. **1.10**

1.10

- Tick box 1.11 if the accounts do not cover the period from the last accounting date (explain why in the 'additional information' box, box 1.194 on page TT 2). **1.11**

1.11

- Tick box 1.12 if the accounting date has changed only if this is a permanent change and you want it to count for tax. **1.12**

1.12

- Tick box 1.13 if only in the second or additional change explain in box 1.115 on page TT 2 why you have not used the same date as last year. **1.13**

1.13

- Tick box 1.14 if you used cash basis, money actually received and paid out to calculate your income and expenses. **1.14**

1.14

Capital allowances and balancing charges

- Capital allowance at 18% on equipment including cars with lower CO₂ emissions. **1.15**

Capital allowance

1.15

£

balancing charges

1.16

£

- Capital allowance at 6% on equipment including cars with higher CO₂ emissions. **1.16**

1.16

£

1.17

£

- Electric charge-point allowance. **1.17**

1.17

£

1.18

£

- For structures and buildings Allowance (you must include total allowance statement — read the notes for details on how much you can claim per year). **1.18A**

1.18A

£

- 100%, enhanced and other capital allowances. **1.19**

1.19

£

1.20

£

Total capital allowances/balancing charges

1.21

£

1.22

£

- Tick box 1.20A if box 1.21 includes enhanced capital allowances for designated environmentally beneficial plant and machinery. **1.20A**

1.20A

£

Revenue and expenses

If the annual turnover was £50,000 or more, ignore boxes 1.24 to 1.25, instead fill in page TT 2.

If the annual turnover was below £50,000, fill in boxes 1.24 to 1.25 instead of page TT 2. Please read the notes.

- Revenue including other business receipts and gains taken for personal use and balancing charges from box 1.21. **1.24**

1.24

£

- Expenses allowable for tax including capital allowances from box 1.22. **1.25**

1.25

£

Net profit (and figure in brackets if a loss)

1.26

£

Mesabi Trust 2012 Tax Return Guide

Lingsheng Yao



Mesabi Trust 2012 Tax Return Guide:

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