

Name of trust or estate

## **Trust and Estate Partnership**

for the year ended 5 April 2023 (2022-23)

Date started being a partner (if during 2022–23)  Date stopped being a partner (if during 2022–23)  The share of the partnership's trading or professional income  Basis period starts  2.5 / / and ends  Share of the profit or loss of this year's account for tax purposes  Adjustment to arrive at profit or loss for this basis period  Overlap profit brought forward  Overlap profit carried forward  Overlap profit carried forward  Overlap profit carried forward  Loss of this part or artistic works (or foreign tax deducted if foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  Loss offset against other income for 2022–23  Loss offset against other income for 2022–23  Loss offset against other income for 2022–23  Loss to carry forward (that is, an allowable loss not claimed in any other way)  Loss brought forward from earlier years  Losses brought forward from earlier years used this year  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  Date to profit (if during 2022–23)  Loss of the profit, enter '0' here)  Loss of set against other income for 2022–23  Loss of set against o		Tax reference
Partnership reference number  2.1  2.2  Date started being a partner (if during 2022-23)  Date started being a partner (if during 2022-23)  The share of the partnership's trading or professional income  Basis period starts  2.5	business the partnership carried on. If you want help, look u	p the box numbers in the 'Notes on Trust and Estate Partnersl
Date started being a partner (if during 2022–23)  Date started being a partner (if during 2022–23)  The share of the partnership's trading or professional income  Basis period starts  2.5 / / and ends 2.6 / /  Adjustment to arrive at profit or loss for this basis period  Adjustment to arrive at profit or loss for this basis period  Overlap profit brought forward  2.10 £  Overlap profit carried forward  2.11 £  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  Loss offset against other income for 2022–23  Loss offset against oth	Partnership details	
Date started being a partner (if during 2022–23)  The share of the partnership's trading or professional income  Basis period starts  2.5 / / and ends 2.6 / /  Adjustment to arrive at profit or loss for this basis period  Overlap profit brought forward  Overlap profit torquard from ard creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  Loss offset against other income for 2022–23  Loss - relief to be calculated by reference to earlier years  Losses brought forward from earlier years used this year  Losses brought forward from earlier years used this year  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  Loss 29 minus box 210  2.10 £  2.11 £  2.12 £  2.13 £  2.14 £  2.15 £  2.16 £  2.17 £  2.18 £  2.19 £  2.19 £  2.10 £  2.10 £  2.11 £  2.11 £  2.12 £  2.12 £  2.13 £  2.14 £  2.15 £  2.15 £  2.16 £  2.17 £  2.18 £  2.19 £  2.19 £  2.10 £  2.10 £  2.10 £  2.11 £  2.11 £  2.12 £  2.12 £  2.13 £  2.14 £  2.15 £  2.15 £  2.16 £  2.17 £  2.18 £  2.19 £  2.19 £  2.10 £  2.10 £  2.10 £  2.11 £  2.11 £  2.12 £  2.12 £  2.13 £  2.14 £  2.15 £  2.15 £  2.16 £  2.17 £  2.18 £  2.19 £  2.10	Partnership reference number	Partnership trade or profession
The share of the partnership's trading or professional income  Basis period starts  2.5	2.1	2.2
Share of the profit or loss of this year's account for tax purposes  2.7		Date stopped being a partner (if during 2022–23)  2.4 / /
Adjustment to arrive at profit or loss for this basis period  2.8 E  Overlap profit brought forward  Overlap profit carried forward  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  Loss offset against other income for 2022–23  Loss – relief to be calculated by reference to earlier years  Losse brought forward from earlier years  Losses brought forward from earlier years used this year  2.19 £  box 2.13 minus box 2.19  Loss offset against ont included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21  box 2.21 + box 2.20 + box 2.21	The share of the partnership's trading or prof	essional income
Adjustment to arrive at profit or loss for this basis period  Overlap profit brought forward  2.9 £  Overlap relief used this year  2.10 £  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  Loss offset against other income for 2022–23  Loss – relief to be calculated by reference to earlier years  Losses brought forward (that is, an allowable loss not claimed in any other way)  Losses brought forward from earlier years  Losses brought forward from earlier years used this year  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21	Basis period starts 2.5 / /	and ends 2.6 / /
Overlap profit brought forward  2.9 £  Overlap relief used this year  2.10 £  Dox 2.9 minus box 2.10  2.11 £  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  2.13 £  Allowable loss for 2022–23 (if profit, enter '0' here)  2.14 £  Loss offset against other income for 2022–23  2.15 £  Loss to carry forward (that is, an allowable loss not claimed in any other way)  2.17 £  Losses brought forward from earlier years  2.18 £  Dox 2.13 minus box 2.19  Expected this year  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21	Share of the profit or loss of this year's account for tax purpo	oses 2.7 £
Overlap profit brought forward  2.9 £  Overlap relief used this year  2.10 £  Overlap profit carried forward  2.11 £  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Net profit for 2022–23 (if loss, enter '0' here)  2.13 £  Allowable loss for 2022–23 (if profit, enter '0' here)  2.14 £  Loss offset against other income for 2022–23  2.15 £  Loss to carry forward (that is, an allowable loss not claimed in any other way)  2.17 £  Losses brought forward from earlier years  2.18 £  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  box 2.20 + box 2.21		
Overlap profit carried forward  2.11	Adjustment to arrive at profit or loss for this basis period	2.8 £
Overlap profit carried forward  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)  2.12 £  Net profit for 2022–23 (if loss, enter '0' here)  2.13 £  Allowable loss for 2022–23 (if profit, enter '0' here)  2.15 £  Loss offset against other income for 2022–23  2.16 £  Loss to carry forward (that is, an allowable loss not claimed in any other way)  2.17 £  Losses brought forward from earlier years  2.18 £  Losses brought forward from earlier years used this year  2.19 £  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  box 2.20 + box 2.21	Overlap profit brought forward     £	Overlap relief used this year 2.10 £
Foreign Tax Credit Relief not claimed)  2.12 £  Net profit for 2022–23 (if loss, enter '0' here)  2.13 £  Allowable loss for 2022–23 (if profit, enter '0' here)  2.14 £  Loss offset against other income for 2022–23  2.15 £  Loss – relief to be calculated by reference to earlier years  2.16 £  Loss to carry forward (that is, an allowable loss not claimed in any other way)  2.17 £  Losses brought forward from earlier years  2.18 £  Taxable profit after losses brought forward  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  box 2.21 minus box 2.19  2.22 £		
Allowable loss for 2022–23 (if profit, enter '0' here)  Loss offset against other income for 2022–23  Loss – relief to be calculated by reference to earlier years  Loss to carry forward (that is, an allowable loss not claimed in any other way)  Losses brought forward from earlier years  Losses brought forward from earlier years used this year  2.18 £  Dox 2.13 minus box 2.19  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  Dox 2.20 + box 2.21		s (or foreign tax deducted if $ extbf{2.12}$ £
Loss offset against other income for 2022–23  Loss – relief to be calculated by reference to earlier years  Loss to carry forward (that is, an allowable loss not claimed in any other way)  Losses brought forward from earlier years  Losses brought forward from earlier years used this year  2.18 £  Losses brought forward from earlier years used this year  2.19 £  Losses brought after losses brought forward  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  Losses brought forward	Net profit for 2022–23 (if loss, enter '0' here)	2.13 £
Loss – relief to be calculated by reference to earlier years  Loss to carry forward (that is, an allowable loss not claimed in any other way)  Losses brought forward from earlier years  Losses brought forward from earlier years used this year  Losses brought forward from earlier years used this year  2.19 £  box 2.13 minus box 2.19  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 £	Allowable loss for 2022–23 (if profit, enter '0' here)	2.14 £
Loss to carry forward (that is, an allowable loss not claimed in any other way)  Losses brought forward from earlier years  Losses brought forward from earlier years used this year  2.18 £  box 2.13 minus box 2.19  Example profit after losses brought forward  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21	<ul> <li>Loss offset against other income for 2022–23</li> </ul>	2.15 £
Losses brought forward from earlier years  Losses brought forward from earlier years used this year  Losses brought forward from earlier years used this year  Dox 2.13 minus box 2.19  E  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  Dox 2.20 ±  Dox 2.20 ±  Dox 2.20 ±  Dox 2.20 + box 2.21	Loss – relief to be calculated by reference to earlier years	2.16 £
Losses brought forward from earlier years used this year  box 2.13 minus box 2.19  Taxable profit after losses brought forward  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21	Loss to carry forward (that is, an allowable loss not claimed	in any other way) 2.17 £
Losses brought forward from earlier years used this year  box 2.13 minus box 2.19  Taxable profit after losses brought forward  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.20 + box 2.21	Losses brought forward from earlier years	2.18 £
Taxable profit after losses brought forward  2.20 £  Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  box 2.13 minus box 2.19  £  box 2.20 + box 2.21		
Add amounts not included in the partnership accounts which are needed to calculate the taxable profit  2.21 £  box 2.20 + box 2.21	2 Losses Broagne formata from carrier years used this year	
taxable profit  2.21 £  box 2.20 + box 2.21	Taxable profit after losses brought forward	2.20 £
· ·		h are needed to calculate the
	Total taxable profits from this business	

Share of partnership investment income	
If the partnership had any investment income and your share will be returned in boxes 9.1 to 9.26, on pages 4 and 5 of the Trust and Estate Tax Return, tick box 2.23	2.23
Share of losses on northership investments	
Share of losses on partnership investments	<b>2.24</b> £
2.25 Additional information	

Now fill in any other supplementary pages that apply to you. Otherwise go back to page 4 of the Trust and Estate Tax Return and finish filling it in.