For the year ended 5 April 2009

# How to fill in the Trust and Estate Tax Return

This guide has step by step instructions to help you fill in the Trust and Estate Tax Return. The notes are numbered to match the boxes in the Tax Return.

Most of your questions will be answered here. If you need more help, please phone your HM Revenue & Customs office on the number shown on the front of your Tax Return or see page 2 for further details.

# New filing dates for 2008-09

If you life a **paper** Tax Return, you must do so by **31 October 2009**.

If you file the Tax Return **online**, you must do so by **31 January 2010**.

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U. S. Master Tax Guide CCH Incorporated,2007-12 This classic reference provides helpful and practical guidance on todays federal tax law and reflects all pertinent federal taxation changes that affect 2007 returns Contains timely and precise explanations of federal income tax for individuals partnerships corporations and trusts as well as new rules established by key court decisions and the IRS 

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preparation guidelines for nonprofit professionals and nonprofessionals alike charged with preparing and submitting the form This hands on workbook walks you through the process of producing an annual report to the IRS that demonstrates continued qualification for exempt status for a nonprofit organization explaining the information requested page by page and part by part It addresses the issues and challenges for each part particularly the new schedules As each part is explained the authors suggest when certain answers have negative consequences Guidance is provided for functional expense reporting and generally accepted accounting principles for reporting revenues A good discussion of the differences between book and tax reporting and records needed to accurately display financials for tax purposes is included The Form 990 PF and Form 990 T are also examined

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