

Gifts made as part of normal expenditure out of income

This is a guide to the type of income and expenditure the deceased may have had so that you can show that gifts made were part of the deceased's normal expenditure out of their income. Give details of the deceased's income and expenditure for each of the years in which the gifts were made.

Income								
Tax Year in which gifts made (for example, 6 April 2005 to 5 April 2006)								
Salary								
Pensions								
Interest (including PEPs and ISAs)								
Investments								
Rents								
Annuities (incomes element)								
Other								
Minus Income Tax paid								
Net Income								
Expenditure								
Mortgages								
Insurance								
Household bills								
Council Tax								
Travelling costs								
Entertainment								
Holidays								
Nursing home fees								
Other								
Total Expenditure								
Surplus (deficit) incomes for the year (Net income minus total expenditure)								
Gifts made								

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