

**Tax Return – Data needed for year ended 5 April 2015. Please provide this information as soon as possible, to show personal income and gains (worldwide), pension contributions paid, assessable business income and allowances for the tax year. Please also let me draw up accounts to your nearest business accounting date.**

Tax Returns must be with the Revenue **by 31 January 2016** to avoid penalties. Returns will be e-filed. Please **don't leave** it to the last minute; the earlier the better. I recommend you provide your documents before 30<sup>th</sup> November to prevent any delays and missing the deadline.

A summary of the documents or listings that you should e-mail or send to me is below (please keep documents per **remember!** note below). No information on ISAs is needed as income is non taxable.

	Net Paid	Tax	Gross	Copies
<b>1) Employment including directorships</b> <ul style="list-style-type: none"> <li> P60 Certificate of pay and tax deducted</li> <li> Copy P11D from the company showing all taxable and other benefits</li> <li> A list of deductible expenses, membership subscriptions, travelling expenses</li> <li> P45s, details of any share awards and any share option sales</li> </ul>				
<b>2) Pensions and state benefits received in the tax year</b> <ul style="list-style-type: none"> <li> P60s or other certificates for pensions</li> <li> P45 or other document showing social security benefits received</li> <li> State pension notification given at beginning of tax year (letter dated Feb/March 2015) (four weekly payments in the tax year).</li> </ul>				
<b>3) Copies of spreadsheets/accounting books and VAT Returns to the business financial year end</b>				
<b>4) Child Benefit</b> received from 6 April 2014 to 5 April 2015, if individual adjusted net income is over £50,000 and you are the higher earner <b>Note 1</b>				
<b>5) Interest received</b> in tax year, state gross or net and name of Bank or Building Society (overall low taxable income may give you a tax repayment). Tell me of foreign interest and tax deducted too, if appropriate.				
<b>6) Dividends received net</b> , date received in the tax year. State <b>number</b> and <b>name of shares</b> . Enclose copy vouchers if in doubt <b>Note 2</b>				
<b>7) Trust income</b> - details of income, and R185Es showing tax deducted				
<b>8) Charitable and business gift aid</b> <ul style="list-style-type: none"> <li> Gifts in tax year of money or shares, amount and date of payment, name of donee Distinguish one offs from regular annual giving.</li> <li> You can claim tax relief now for post 6 April 2015 gifts. Please specify the amount gift aided, donee and date and you can claim tax relief.</li> </ul>				
<b>9) Property rental income</b> and expenses for the tax year with mortgage interest costs to 5 April 2015 for interest paid deduction. State whether the let is furnished.				
<b>10) Pension contributions</b> paid by you (not employer) in tax year. Please state net payment and if it is to an old retirement annuity scheme.				
<b>11) If total Capital Gains</b> are less than <b>£11,000</b> and total proceeds less than <b>£44,000</b> , no details are needed unless to establish a loss. Trust exemptions half of these. Details usually needed: contract of sale and details of costs of acquisition and improvement, date of purchase and 31 March 1982 market value, if appropriate.				
<b>12) Please tell me if you have a repayable student loan</b>				
<b>13) Bank Account</b> numbers and balances as at 5 <sup>th</sup> April 2014 (provide statements if necessary)				

**Remember!** Please keep all original tax documents, records and vouchers for 7 years to comply with the Revenue Laws. Random investigations and penalties are part of Self Assessment. Please record expenses carefully and only claim what can be reasonably justified. If you make an error or omission, own up promptly to avoid penalty. If HMRC prompt you, penalty costs are high.

**Note 1 Child Benefit** – If either individual's adjusted net income is over £50,000, you are entitled to Child Benefit, but it will be recouped via your tax return and tax bill. You should claim for each child, even if you decide to disclaim the benefit. [www.hmrc.gov.uk](http://www.hmrc.gov.uk) > individuals > child benefit.

**Note 2 Dividends** - Tell me the name and number of shares you hold.

**Child Tax and other Credits** - They link with but are independent of your Tax Return. Timely claims pay. Income limits vary. Website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) > individuals > tax credits

