

Personal Tax Return Checklist

To enable Lambert Chapman LLP to deal with your personal Tax Return we need you to provide some information. Please provide supporting documents where available. While supporting documents are not always required HM Revenue and Customs may want to see the documents at some stage and you are advised to retain them for a minimum of six years.

If we run your payroll, prepare your P11Ds or your accounts, some information will already be held by Lambert Chapman LLP.

If sources of income have ceased or commenced in the year please show the date this occurred. Please put a line through any sections that do not apply.

What we need:

Personal details:

- Date of birth.
- Tax reference and tax office address.
- National Insurance Number.
- A copy of your PAYE tax coding notice.
- If claiming non-residence in the UK, please provide dates of departures from and arrivals in the UK.
- Please provide details of any tax liabilities paid or repayments received during the year and any outstanding tax amounts unpaid or any overpaid tax amounts paid in previous years.
- Details of any special allowances claimed or elections made.
- Confirmation of whether you or your partner were in receipt of Child Benefits (if your income is more than £50,000 in the tax year we will need to know how much you received and how many children the benefit relates to).

Employment income

- Please provide me with a copy of your P60 / P45 / final payslip for the tax year and a copy of your P11D for each employment (if applicable).
- A list of business expenses you have incurred for which you have NOT been reimbursed.
- Details of any redundancy or other payments received on leaving a job.
- If you have worked abroad please provide details of any foreign tax paid and the dates you were in and out of the UK.

Self-employed and partnership accounts

If we do not prepare your accounts we need:

- A copy of your accounts for the period/year ended in the tax year.
- Details of unused losses from previous years.
- If you are a partner in a partnership please provide details of your percentage split of profits/losses.
- Details of overlap profits from previous years.
- Details of private use elements on expenses such as telephone and motor expenses.
- Details of capital allowances claimed.
- Details of CIS tax paid (if relevant).
- Interest on business bank accounts.

If Lambert Chapman LLP prepare your accounts and the information has not yet been provided to enable the accounts to be completed, please arrange to forward the information as soon as it becomes available.

Pensions or state benefits

- The type of State benefits of pension received.
- The amount(s) received and frequency of receipt.
- Details of any personal / employers pensions received and tax deducted on that amount during the year.

Income from property

- The rent due in the year and the amount received, if less than the amount due.
- Details of rental expenses.
- Details of unused rental losses brought forward from previous years.
- Records of capital expenditure and the full address of the property, purchase price, date of purchase, date started to let out and value at that date if different to the purchase price and details of co-owners.
- Confirmation of whether the property let is furnished or unfurnished.
- Mortgage / loan statements covering the tax period showing interest paid.
- Confirmation whether you have used this property as your private residence at any point during your ownership.

Savings, investments and foreign income

- If the savings or investment income is from a joint account, please specify your share and confirm if the figure provided is net or gross.
- Tax vouchers from dividends or distributions including the name of the company and the number of shares held.
- Interest received on savings accounts, National Savings, Government Securities, Bond maturities etc.
- Any chargeable event gains.
- Any income from investments abroad.
- Income from trusts or settlement with details of the tax paid.

Reliefs

- Details of personal contributions to any pension scheme.
- Details of gift aid payments.
- Details of investments in the Enterprise Investment Scheme (EIS) or within a Venture Capital Trust (VCT).
- Details of interest paid on loans for which you believe tax relief is available.

Capital gains on property or investments or other capital assets

- Date of disposal of the asset and proceeds obtained.
- The date you acquired the asset and the acquisition cost.
- If you owned the asset prior to 31 March 1982, please provide the market value on that day.
- Dates and costs incurred in connection with the purchase and sale of this asset.
- Dates and costs of enhancements made to the asset.
- Details of any capital losses brought forward.

If you have any other income which is not covered in the sections above, please provide details.

If you have a Student Loan please provide details.

Pre-owned Assets

Please provide details of assets, an interest in land, buildings, chattels or intangibles such as shares, which you have owned since 17 March 1986 and which you have given away since that date but from which you may continue to benefit.

If you are unsure of the information required please do not hesitate to contact my tax department on 01376 326266.

Just a reminder

Your Self Assessment Tax Return must be filed by 31 October following the end of the tax year, if filed by paper or 31 January following the end of the tax year, if filed online to avoid penalties for late filing. Any tax due must be paid by 31 January following the end of the tax year to avoid late payment interest.

The earlier we receive your instructions and documents, the sooner we can do the work and let you know your tax position and consider any tax planning opportunity.