

Important information to include on your tax return before sending it to us.

Please make sure you include your: • 10 digit Unique Taxpayer Please make sure you Reference (UTR) include your full name and National Insurance number (NINO) address before sending us Tax return - Page TR 1 • employer reference (if you your tax return. have one) before sending us your Issue address Employer reference ٦ tax return. Date . Issue address HM Revenue & Customs office address NINO Employer reference HM Revenue & Custo If you don't, we may have to send your tax return back to over reference you, and any repayment due To find the address of the will take longer. office to send your tax HM Revenue & Customs office address return to, look on the most recent correspondence from us. If you don't have any recent correspondence Please make sure you sign from us then send your and date the declaration on completed return to: Page TR 8 of your completed **HM Revenue & Customs** tax return before sending it Self Assessment to us. PO Box 4000 ane information I have gr **CARDIFF** d any supplementary pages is corre CF148HR lete to the best of my knowledge and belie nderstand that I may have to pay financial penal and face prosecution if I give false information. Signature Date DD MM YYYY I declare that the information I have given on this tax 25 If you filled in boxes 23 and 24 enter your name return and any supplementary pages is correct and complete to the best of my knowledge and belief. tand that I may have to pay financial population if I give false information. 26 and your address Date DD MM YYYY

Please do not include this information sheet with your tax return.

Tax return - Page TR 8

SA100 2014 Tax return: Information sheet HMRC 12/13



Tax Return 2014 Tax year 6 April 2013 to 5 April 2014

UTR NINO Employer reference		Issue address	٦
Date			
HM Revenue & Customs office address	コ		
		L	
L	_		
Telephone		For Reference	

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2013 to 5 April 2014.

Deadlines

We must receive your tax return by these dates:

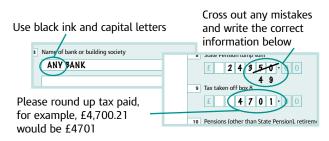
- if you are using a **paper** return by **31 October 2014** (or 3 months after the date of this notice if that's later), or
- if you are filing a return online by 31 January 2015 (or 3 months after the date of this notice if that's later).

If your **return** is late you will be charged a £100 penalty. If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you **pay** late you will be charged interest and a late payment penalty.

How to file your return

Most people file online. To do this go to hmrc.gov.uk/online To file on paper, please fill in this form using the rules below.



- Enter your figures to the nearest pound ignore the pence.
 Round down income and round up expenses and tax paid it is to your benefit.
- If a box does not apply, please leave it blank do not strike through empty boxes or write anything else.

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims - you may need some separate supplementary pages (see page TR 2 and the Tax Return Guide). To get notes and helpsheets that will help you fill in this form, go to hmrc.gov.uk/selfassessmentforms

Your personal details

1 Your date of birth - it helps get your tax right DD MM YYYY	3 Your phone number
Your name and address - if it is different from what is on the front of this form. Please write the correct details underneath the wrong ones, and put 'X' in the box	4 Your National Insurance number - leave blank if the correct number is shown above

What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2014 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1	Employment If you were an employee, director, office holder or agency worker in the year to 5 April 2014, do you need to complete Employment pages? Please read the guide before answering. Fill in a separate Employment page for each employment, directorship, etc. On each Employment page you complete, enter any other payments, expenses or benefits related to that employment. Say how many Employment pages you are completing in the Number box below. Yes No Number	Did inco a d lun dist Yes	usts etc. I you receive, or are you treated as having received, ome from a trust, settlement or the residue of eceased person's estate? This does not include cash np sums/transfer of assets, otherwise known as capital tributions, received under a will. No pital gains summary you sold or disposed of any assets (including, for
2	Self-employment Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2014? (Answer 'Yes' if you were a 'Name' at Lloyd's.) Fill in a separate Self-employment page for each business. On each Self-employment page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the Number box below. Yes No Number	exa or if y If y Do and Yes	ample, stocks, shares, land and property, a business), thad any chargeable gains, read the guide to decide you have to fill in the Capital gains summary page. You do, you must also provide separate computations. You need to fill in the Capital gains summary page deprovide computations? Computation(s) provided Assidence, remittance basis etc. The you, for all or part of the year to 5 April 2014, the or more of the following - not resident or not
3	Partnership Were you in partnership? Fill in a separate <i>Partnership</i> page for each partnership you were a partner in and say how many partnerships you had in the <i>Number</i> box below. Yes No Number	app and Yes	pplementary pages ou answered 'Yes' to any of questions 1 to 8, please
4	UK property Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the guide if you have furnished holiday lettings. Yes No	che wit sep fill Yes If 'V	eck to see if within this return, there is a page dealing h that kind of income etc. If there is not, you will need parate supplementary pages. Do you need to get and in separate supplementary pages?
5	Foreign If you: • were entitled to any foreign income, or income gains • have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets • want to claim relief for foreign tax paid read the guide to decide if you have to fill in the Foreign pages. Do you need to fill in the Foreign pages?	Soi (no dis on tax	the less common kinds of income and tax reliefs of covered by questions 1 to 8), and details of closed tax avoidance schemes, should be returned the Additional information pages enclosed in the creturn pack. Do you need to fill in the Additional formation pages?

Income

Inte	Interest and dividends from UK banks, building societies etc.				
2	Taxed UK interest etc the net amount after tax has been taken off. Read the guide • 0 0 Untaxed UK interest etc amounts which have not had	5	Other dividends - do not include the tax credit. Read the guide f 0 0 Foreign dividends (up to £300) - the amount in sterling		
3	tax taken off. Read the guide £ Dividends from UK companies - do not include the tax credit. Read the guide £	6	after foreign tax was taken off. Do not include this amount in the Foreign pages f		
UK	pensions, annuities and other state benef	its re	eceived		
7	State Pension - the gross amount shown on your pension statement. Read the guide • 0 0	11	Tax taken off box 10 £ • 0 0 Taxable Incapacity Benefit and contribution-based		
8	State Pension lump sum £ • 0 0		Employment and Support Allowance - Read the guide £ • 0 0		
9	Tax taken off box 8 £ 0 0	13	Tax taken off Incapacity Benefit in box 12 £ 0 0		
10	Pensions (other than State Pension), retirement annuities and taxable triviality payments – give details of the payers, amounts paid and tax deducted in the 'Any other information' box, box 19, on page TR 7 – enter tax taken off in box 11	15	Jobseeker's Allowance £ • 0 0 Total of any other taxable State Pensions and benefits • 0 0		
Other UK income not included on supplementary pages Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the Additional information pages in the tax return pack.					
16	Other taxable income - before expenses and tax taken off f 0 0 Total amount of allowable expenses - Read the guide	20	Benefit from pre-owned assets - Read the guide £ Description of income in boxes 16 and 19 - if there is not enough space here please give details in the		
18	£ • 0 0 Any tax taken off box 16		'Any other information' box, box 19, on page TR 7		
	£ 00				

Tax reliefs

Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If you paid in excess of £50,000, you should consider completing the 'Pension savings tax charges' section on page Ai 4 of the *Additional information* pages.

2	Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax • 0 0 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider • 0 0	4	Payments to your employer's scheme which were not deducted from your pay before tax £ Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax £
Cha	ritable giving		
5	Gift Aid payments made in the year to 5 April 2014 £ 0 0	9	Value of qualifying shares or securities gifted to charity £ • 0 0
6	Total of any 'one-off' payments in box 5	10	Value of qualifying land and buildings gifted to charity £ • • • • • • • • • • • •
7	Gift Aid payments made in the year to 5 April 2014 but treated as if made in the year to 5 April 2013	11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
8	Gift Aid payments made after 5 April 2014 but to be treated as if made in the year to 5 April 2014 £ • • • • • • • • • • • •	12	Gift Aid payments to non-UK charities in box 5
Blin	d Person's Allowance		
13	If you are registered blind on a local authority or other register, put 'X' in the box	15	If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
14	Enter the name of the local authority or other register	16	If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box

Other less common reliefs are on the Additional information pages enclosed in the tax return pack.

Student Loan repayments Please read the guide before filling in boxes 1 to 3.			
Please read the guide before fitting in boxes 1 to 5.			
If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2014, put 'X' in the box	3 If you think your loan may be fully repaid within the next two years, put 'X' in the box		
2 If your employer has deducted Student Loan repayments enter the amount deducted £ 0 0			
 High Income Child Benefit Charge Only fill in this section if: your income was over £50,000, and you or your partner (if you have one) were entitled to receive to Child Benefit for a child who lives with you and pays you or yo couples only - your income was higher than your partner's. Please read the guide. If you have to pay this charge for the 2014-15 tax year and you to collect that tax during the year, put 'X' in box 3 on page TR 6. 	ur partner for the child's upkeep), and		
1 Enter the total amount of Child Benefit you and your partner were entitled to receive for the year to 5 April 2014 £ • 0 0	2 Enter the number of children you and your partner were entitled to receive Child Benefit for on 5 April 2014		
Service companies			
If you provided your services through a service company (a parties), enter the total of the dividends (including the tax from the company in the tax year - Read the guide			
Finishing your tax return			
Calculating your tax - if we receive your tax return by post or online by 31 October 2014, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2015. We will add the amount due to your Self Assessment Statement, together with any other amounts due. Do not enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the Tax calculation summary pages and notes. The notes will help you work out any tax due or repayable, and if payments on account are necessary.			
Tax refunded or set off			
1 If you have had any 2013-14 Income Tax refunded or set o	ff by us or Jobcentre Plus, enter the amount		

If you have not paid enough tax

Use the payslip at the foot of your next statement (or reminder) from us to pay any tax due.

USE L	the paysup at the foot of your flext statement (of femilio	er) moni u	is to pay any tax due.
2	If you owe tax for 2013-14 and have a PAYE tax code, we will try to collect the tax due (if less than £3,000) through your tax code for 2015-16, unless you put 'X' in the box - Read the guide	3	If for 2014-15, you are likely to owe tax on the High Income Child Benefit Charge or on income other than employed earnings or pensions, and you do not want us to use your 2014-15 PAYE tax code to collect that tax during the year, put 'X' in the box - Read the guide
If you This is	Ou have paid too much tax I fill in your bank or building society account details we only I sthe safest and quickest method. But, if you do not have I nominee a cheque.		· · ·
4	Name of bank or building society	11	If your nominee is your tax adviser, put 'X' in the box Nominee's address
5	Name of account holder (or nominee)		
6	Branch sort code	13	and postcode
7	Account number	14	To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do
8	8 Building society reference number		
9	If you do not have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box		
10	If you have entered a peminee's name in hey F		

put 'X' in the box

Your tax adviser, if you have one

This section is optional. Please read the guide about authorising your tax adviser.

15	Your tax adviser's name	17	The first line of their address including the postcode
16	Their phone number		Postcode
		18	The reference your adviser uses for you
Any	other information		
19	Please give any other information in this space		

Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

	f this tax return contains provisional or estimated igures, put 'X' in the box	23	If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver
	f you are enclosing separate supplementary pages, out 'X' in the box	24	Enter the name of the person you have signed for
22 D	Declaration		
re Ce I	declare that the information I have given on this tax eturn and any supplementary pages is correct and complete to the best of my knowledge and belief. understand that I may have to pay financial penalties and face prosecution if I give false information.	25	If you filled in boxes 23 and 24 enter your name
S	iignature	26	and your address
	Date DD MM YYYY		Postcode