

## Tax return checklist

### Introduction

Our fees are determined by the amount of work that we do. To help save costs please send us the relevant papers using this list as a guide.

### UK savings and investments

- 1 Interest - your bank or building society may provide you with an interest statement or tax deduction certificate, showing the amount of interest earned during the year. Some banks include this information on the April or May statement following the end of the tax year.
- 2 Dividends - the vouchers for dividend or interest payments that you have received during the year.

If you use the services of a stockbroker to collect your dividends, please send us the composite tax certificate after 5 April and all the supporting statements.

If you have accepted any scrip dividends during the year we need to see all the papers that were sent to you, including the statement of any cash that may have been raised by selling the shares.

- 3 National Savings - please let us know the amount if you receive interest from the following:
  - a Easy Access Savings Account;
  - b Ordinary Account (apart from the first £70);
  - c Investment Account;
  - d Fixed Rate Savings Bonds;
  - e Income Bonds, Capital Bonds and Guaranteed Equity Bonds;

- f Pensioners Guaranteed Income Bonds or First Option Bonds.

### Pensions, retirement annuities and social security benefits

- 1 Pensions - for any pension paid by a former employer, please provide your P60.

If you have bought your own pension, or you have invested in an annuity, please provide your P60, or certificate of tax deducted.

- 2 State pension - either the weekly or four weekly amount.
- 3 Social Security Benefits - details of any benefits, even though the majority are non-taxable.

### Life insurance policies

On surrender or maturity please provide the chargeable event certificate for life insurance policies or investment bonds.

### Earnings

If you are employed, please provide your P60. For any other earnings give full details of what you earned, how you earned it and what expenses you incurred in earning it.

If you have any job-related benefits, please provide your PIID.

Details of any taxable income from share options or share related benefits received in the year.

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Dartford  
Kent DA2 6QE  
T 01322 623700  
F 01322 623701

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If any of your work is undertaken outside the UK, please give details of the method of payment of your salary and/or benefits.

### Rental income

Details of any rent, or other income, from land and property and related expenditure.

### Capital gains

Copies of your stockbrokers' contract notes, vouchers in respect of any payments received as a result of, e.g. company re-organisation or take-overs, or a copy of your stockbrokers' annual Capital Gains Tax report. For any other change (for example, if you have given assets away or received an inheritance, or sold your house) please give us the details, including the date of the change. We will tell you if we need any further information.

### Pre-owned assets tax charge

This may apply if the following conditions are satisfied:

- 1 you are using land and buildings and/or a chattel belonging to someone else without paying fully for the use; and
- 2 since the 18 March 1986 you either previously owned this asset in whole or in part or provided the means directly or indirectly by which the present owner acquired the asset; and
- 3 you are not caught by the reservation of benefit rules for Inheritance Tax.

If there is a possibility you meet these conditions, please provide details so that we can investigate the position.

### Payments and relief out of your income

- 1 Gift Aid donations - details of the payments you have made to charities and the recipients.
- 2 Pension Contributions - details of any contributions to personal pension schemes (including stakeholder pension contracts).

Allowances - please ensure that we know your date of birth as you may be entitled to a higher age-related allowance. If you are married, we will need a note of your spouse's\* name, date of birth and tax reference (if known).

Please also let us know of any material change in your personal circumstances.

### PAYE coding notices

Please provide the notices for the relevant tax year.

### Student loans

If you are liable to make repayments of these, please enclose any notification you have received from the Student Loan Company.

### Tax repayment

If you would like to nominate a charity to receive all or part of any tax repayment due, please give details of the charity.

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### Additional information

Please provide the following:

- 1 your first two forenames;
- 2 your date of birth;
- 3 your National Insurance Number;
- 4 your marital status; and
- 5 any other information which you think may be relevant.

If you receive a Tax Return or a Notice to File a Return, please send it to us.

\* The reference to the term 'spouse' includes a civil partner as defined by Section 1 of the Civil Partnership Act 2004

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