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Tax Reference PX 21 26 19 D
Employer Reference 073/01/S5194
Date 6 April 2012
Issued by
SELF ASSESSMENT
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Telephone 0845 900 0444

It's time to complete your tax return

Tax year 6 April 2011 to 5 April 2012

We are sending you this letter as you must, by law, send us:

- your tax return, even if you don't owe any tax or have already paid all the tax you owe
- any documents or information we ask for on the tax return.

Your tax return must be correct. If it is not you may have to pay a penalty.

Deadlines for sending your tax return

You must make sure we receive your tax return by:

- **31 October 2012** if you use **paper** (or three months after the date of this letter if that's later)
- **31 January 2013** if you file **online** (or three months after the date of this letter if that's later). If you owe less than £3,000 tax for 2011-12, we will try to collect it through your 2013-14 PAYE tax code if you have one. If you want us to do this, you must file online by 30 December 2012.

You will have to pay penalties if you don't file your tax return by these deadlines.

Sending us your tax return

Filing online

If you already file online go to www.hmrc.gov.uk/online and select *Log in (registered users)*. If you have not filed online before go to www.hmrc.gov.uk and select *Register (new users)* then follow the step-by-step guide. As soon as you enrol, we will send you an Activation Code. This can take **ten days** to arrive by post so please register by **21 January 2013**.

Filing a Partnership Tax Return or Trust and Estate Tax Return online

We don't provide a free online product for these tax returns, but you can buy low cost commercial software. For information go to www.hmrc.gov.uk/sa/software

How to get a paper tax return

If you want to use a paper tax return you will need to print a copy from our website, go to www.hmrc.gov.uk/selfassessmentforms

Or you can get a copy from the Self Assessment Helpline on **0845 900 0444**.

Please show this notice to your tax adviser, if you have one.

Phone our helpline for large print, audio and Braille formats.

Penalties for filing late

The more you delay, the greater the penalty.

- **One day late** - you will have to pay a £100 penalty even if you don't owe any tax. If you miss the 31 October paper deadline you must file online by 31 January to avoid a penalty.
- **Three months late** - you will also receive a daily penalty of £10 a day, up to £900.
- **Six months late** - your total penalties will have built up to at least £1,300.

If you are in a partnership and the Partnership Tax Return is late, **each partner** has to pay penalties. This is on top of any penalties for filing your own tax return late.

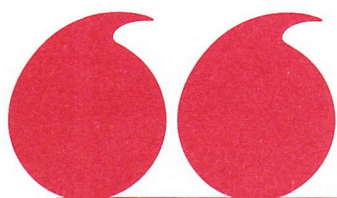
Benefits of filing online

Most people file online because:

- it is a secure 24-hour service
- you can save what you have done and go back to it
- it works out the tax for you and tells you if you are due a repayment
- you know instantly that we have received your tax return.

If you need more help

- Go to www.hmrc.gov.uk/sa
- Phone our Self Assessment Helpline on **0845 900 0444**. For our opening hours go to www.hmrc.gov.uk/contactus



Should I be in Self Assessment?

We have sent you a notice to file a Self Assessment return. But if you think that you shouldn't be in Self Assessment at all, we might be able to take you out of it. Below are some questions that will help you to understand whether you should be in Self Assessment or not.

If you answer 'yes' to any of the following questions then you will have to complete a tax return for the tax year 6 April 2011 to 5 April 2012.

Were you self employed or a partner in a business at any time in the year?

Were you a company director?

Did you receive income over £100,000?

Did you receive more than £10,000 in savings and investment income?

Did you receive more than £2,500 in untaxed income?

Did you receive income from letting out property?

Did you receive foreign income liable to UK tax?

Are you an employee claiming expenses or professional subscriptions of £2,500 or more?

If you answered 'no' to all of the questions, then

call us now on 0845 900 0444.

We'll ask you some questions about your employment status and income and decide if you still have to complete a tax return. If you don't, we'll take you out of Self Assessment. If we've already told you, you don't need to call us.

For further help and information go to hmrc.gov.uk/sa/need-tax-return.htm



