

073/01

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Tax Reference PX 21 26 19 D
Employer Reference 073/01/S5194
Date 6 April 2010
Issued by
W YORKSHIRE AND CRAVEN AREA
CENTENARY COURT
1 ST BLAISE WAY
BRADFORD
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Telephone 0845 302 1432

Tax return for year ended 5 April 2010

This notice requires you, by law, to send us a tax return containing details of your taxable income and capital gains, together with any documents requested, for the year 6 April 2009 to 5 April 2010.

We are sending you this notice rather than a paper tax return, but if you would like a paper tax return, please phone us on **0845 900 0404**.

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

Deadlines for filing your tax return

We must receive your tax return by these dates:

- if you are using a **paper** tax return – **31 October 2010**
(or three months after the date of this notice if that's later)
or
- if you are filing your tax return **online** – **31 January 2011**
(or three months after the date of this notice if that's later).

Whichever method you choose, your tax return and any documents asked for must reach us by the relevant deadline, otherwise you will be liable to an automatic late-filing penalty of £100.

If your tax return shows you owe us less than £2,000 and you would like us to collect that tax through your Pay As You Earn (PAYE) tax code during 2011-12, please file a paper tax return by 31 October 2010 or file online by 30 December 2010.

If we receive a paper tax return after 31 October 2010 and the total tax you owe is less than £2,000, we will still try to collect it through your tax code but we are unable to give you any guarantee.

Your tax return may be checked. Please note there are penalties for supplying false information.

Filing your tax return online

We would like you (or your adviser) to send your tax return online. There are many benefits to filing your tax return online:

- it is simple and secure
- your tax is automatically calculated for you
- you can use the service day or night
- you will receive immediate acknowledgment that we have received your tax return
- if you are due a repayment you will receive it much quicker.

You can also:

- view your payments made and amend your personal contact details online
- set up a direct debit payment for a future date and/or start a budget payment plan.

To use the Self Assessment Online Services go to **www.hmrc.gov.uk** and under *do it online* select *Self Assessment*.

If you want to complete paper returns, you can continue to use either:

- the official return forms available from our Orderline (phone **0845 900 0404**), or
- download and print them from our website, go to **www.hmrc.gov.uk** and select *Tax return forms, notes and helpsheets* from the *Self Assessment* menu.

If you need more help

- Go to **www.hmrc.gov.uk** and under *individuals & employees* select *Self Assessment*.
- Phone our Self Assessment Helpline on **0845 900 0444** for general advice. It is open from 08.00 to 20.00 seven days a week (closed Christmas Day, Boxing Day and New Year's Day).



Self Assessment Online Services

You (or your adviser) can use this service to complete and file your tax return online. If your adviser uses this service you must approve a copy of the tax return before it is sent, and you or your adviser must keep a copy of your tax return. Go to www.hmrc.gov.uk and under *do it online* select *Self Assessment* to file your tax return online.

Filing online for the first time?

You will need to register and enrol. Step-by-step guidance is provided online to give you a User ID on-screen and you will also be asked to create a password. Confirmation of your User ID and an Activation Code will be sent to you by post within seven days of registering.

You will need to use your Activation Code within 28 days of the date on the letter. If the Code expires before you use it, you will have to register again.

Lost your password or User ID?

Select *Self Assessment* from the *do it online* menu and then choose the relevant link. If you have lost your User ID and password or have any other questions about filing your tax return online, please phone our Online Services Helpdesk on **0845 605 5999**.

The Helpdesk is open from 08.00 to 20.00 seven days a week (closed Christmas Day, Boxing Day and New Year's Day). Or email us at helpdesk@ir-efile.gov.uk

Paying your tax

If a payment is expected on 31 January 2011, we will send you a payslip before that date. Please make sure the payment reaches us on time, otherwise you will have to pay interest and possibly a surcharge.

We recommend that you go online and pay by direct debit. You can set up a direct debit for a:

- single payment for 31 January or 31 July
- monthly or weekly Budget Payment Plan to make regular payments towards a future liability.

To set up a direct debit payment go to www.hmrc.gov.uk and under *do it online* select *Self Assessment*. Login on the Welcome to Online services page and select direct debit payment from the main menu. If you are a new user you first have to register and enrol.

For more information about direct debit including Budget Payment Plans and other ways you can pay electronically, please see the back of your *Self Assessment Statement*, or payment application, or go to www.hmrc.gov.uk and select *Paying HMRC*.

Partnerships

Your Partnership Tax Return must be filed by these dates:

- if you are using a **paper** tax return – **31 October 2010** (or three months after the date of this notice if that's later),
or
- if you are filing your tax return **online** – **31 January 2011** (or three months after the date of this notice if that's later).

You may have slightly longer if the partnership includes a company as a partner. Go to www.hmrc.gov.uk and under *Self Assessment* select *Tax returns if you're self-employed or in a partnership*.

Please give the individual partners all the information they need from the Partnership Tax Return as quickly as possible, so they can file their own personal tax returns by the deadlines set out above.

If the turnover of the partnership exceeds £15 million, we will also need full accounts and computations.

If the Partnership Tax Return is late, **each partner** is liable to automatic penalties. They will have to pay interest and may have to pay a surcharge on any tax they pay late.