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SELF ASSESSMENT
HM REVENUE & CUSTOMS
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Telephone 0300 200 3310

It's time to complete your tax return

Tax year 6 April 2015 to 5 April 2016

We're sending you this letter as you need to send us your Self Assessment tax return to tell us about your income from 6 April 2015 to 5 April 2016.

By law, you must send us your tax return and any information we ask for - even if you don't owe any tax or have already paid all the tax you owe.

If you think you don't need to complete a 2015 to 2016 tax return, go to www.gov.uk/check-if-you-need-a-tax-return. You may not need to send us a tax return, if your circumstances have changed.

You don't need to do anything further if:

- you've already sent us your tax return for the 2015 to 2016 tax year
- we've told you that you don't need to send a tax return for the 2015 to 2016 tax year

How to send us your tax return online

If you already send your tax returns online, go to www.hmrc.gov.uk/login

If you haven't sent a tax return online before, why not join the 85% of people who already do it online? It's easy, secure and available 24-hours a day and you can receive messages online instead of by post.

To sign up for our free online service, you'll need your Unique Taxpayer Reference (UTR) number from the top of this letter, then go to www.hmrc.gov.uk/registeronline. Please use this address rather than search websites to find our services. Once you've signed up, we'll send you an Activation Code. This can take **10 working days** to arrive by post so **please sign up now**.

If you need to send a tax return for a partnership, trust and estate, or if you lived abroad as a non-resident, you'll have to buy low-cost commercial software. For more information, go to www.gov.uk/software-tax-returns

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

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

Deadlines for sending your tax return

You must make sure we receive your tax return by:

- **31 October 2016** if you use **paper** (or 3 months after the date of this letter if that's later)
- **31 January 2017** if you file **online** (or 3 months after the date of this letter if that's later)

If you owe less than £3,000 tax for the 2015 to 2016 tax year and want us to collect it through your wages or pension for the 2017 to 2018 tax year, you must file online by **30 December 2016**.

Penalties for filing late

If we don't receive your tax return by the deadline, you'll get an instant £100 penalty. There are more penalties if your tax return is 3 months, 6 months and 12 months late.

How to get a paper tax return

If you want to use a paper tax return, please print a copy from our website, go to www.gov.uk/taxreturnforms

If you need more help

- go to www.gov.uk/taxreturn for more information on Self Assessment
- phone our Self Assessment Helpline on 0300 200 3310