



Tax year 6 April 2009 to 5 April 2010

UTR Tax reference Employer reference		Issue address	┐
Date			
HM Revenue & Customs office address	s ¬		
		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 2009 to 5 April 2010.

Deadlines

We must receive your tax return by these dates:

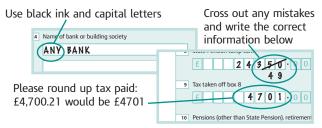
- if you are using a paper return by 31 October 2010,
 (or 3 months after the date of this notice if that's later), or
- if you are filing a return online by 31 January 2011, (or 3 months after the date of this notice if that's later).

You will be charged a £100 penalty if your tax return is received after the appropriate deadline. If you pay late you will be charged interest and possibly a surcharge.

To file online, go to **www.hmrc.gov.uk** and under *do it online* select *Self Assessment*.

How to fill in this form

This form is designed to be read by machine - please follow the rules below so that the tax return is read correctly.



- Enter your figures in whole pounds 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 pages TRG 2 to 6 of the tax return guide). If you need help please use the guide, phone the number above or **0845 9000 444**, or go to **www.hmrc.gov.uk**

Your personal details

1	Your date of birth - it helps get your tax right DD MM YYYY	3	Your phone number
2	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		Your National Insurance number - leave blank if the correct number is shown above as your 'Tax Reference'

SA100 2010 Tax return: Page TR 1 HMRC 12/09 net

What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2010 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

	F I		Tours de la de
1	Employment If you were an employee director office holder or agency.	6	Trusts etc.
	If you were an employee, director, office holder or agency		Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a
	worker in the year to 5 April 2010, do you need to complete <i>Employment</i> pages? Please read pages		deceased person's estate?
	TRG 2 and TRG 3 of the quide before answering.		deceased persons estate:
			Yes No
	Fill in a separate <i>Employment</i> page for each employment,		
	directorship etc., for which you need to complete an Employment page and say how many pages you	7	Capital gains summary
	are completing.		If you disposed of any chargeable assets (including, for
	are completing.		example, stocks, shares, units in a unit trust, land and
	Yes No Number		property, goodwill in a business), or had any chargeable
			gains, or you wish to claim an allowable loss or make any other claim or election, read page TRG 5 of the guide to
2	Self-employment		decide if you have to fill in the <i>Capital gains summary</i> page.
	Did you work for yourself (on your 'own account' or in		
	self-employment) in the year to 5 April 2010? (Answer		Do you need to complete the <i>Capital gains summary</i> page?
	'Yes' if you were a 'Name' at Lloyd's.) Fill in a separate Self-employment page for each business and say how many		Yes No
	pages you are completing.		
	pages you are completing.	8	Residence, remittance basis etc.
	Yes No Number		Were you, for all or part of the year to 5 April 2010, one or
	Posts sould		more of the following - not resident, not ordinarily resident
3	Partnership		or not domiciled in the UK and claiming the remittance
	Were you in partnership? Fill in a separate <i>Partnership</i> page		basis; or dual resident in the UK and another country?
	for each partnership you were a partner in and say how many pages you are completing.		Yes No
	many pages you are completing.		
	Yes No Number	9	Supplementary pages
			If you answered 'Yes' to any of Questions 1 to 8, please
4	UK property		check to see if, within this return, there is a page dealing
	Did you receive any income from UK property (including		with that kind of income etc. If there is not, you will need
	rents and other income from land you own or lease out)?		separate supplementary pages. Do you need to get and
	Yes No		complete extra loose supplementary pages?
			Yes No
5	Foreign		
	If you: • were entitled to any foreign income, or income gains		If 'Yes', you can go to www.hmrc.gov.uk to download them, or phone 0845 9000 404 and ask us for the relevant page.
	 have, or could have, received (directly or indirectly) 		or priorie 0043 3000 404 and ask as for the relevant page.
	income, or a capital payment or benefit from a		Some less common kinds of income and tax reliefs (not
	person abroad as a result of any transfer of assets		covered by Questions 1 to 8), and details of disclosed tax
	want to claim relief for foreign tax paid		avoidance schemes, should be returned on the Additional
	please read the notes on page TRG 4 to decide if you		information pages enclosed in the tax return pack. Do you
	have to fill in the <i>Foreign</i> pages.		need to complete the Additional information pages?
	Do you need to complete the <i>Foreign</i> pages?		
			Yes No
	Yes No		
C+	dont I can repayments		
	dent Loan repayments		
Please	e read page TRG 6 of the guide before completing boxes 1 ar	nd 2.	
1	If you have received notification from the Student Loans	2	If your employer has deducted Student Loan repayments
	Company that repayment of an Income Contingent Student		enter the amount deducted
	Loan began before 6 April 2010, put 'X' in the box		
			£ .00

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 (see notes) £ Untaxed UK interest etc amounts which have not been taxed (see notes) £ • 0 0	5	Other dividends - do not include the tax credit (see notes) £ • 0 0 Foreign dividends (up to £300) - the amount in sterling after foreign tax was taken off. Do not include this amount in the Foreign pages £ • 0 0
3	Dividends from UK companies - do not include the tax credit (see notes) • 0 0	6	Tax taken off foreign dividends - the sterling equivalent • 0 0
UK	pensions, annuities and other state benef	its rec	eived
7	State Pension - the amount due for the year (see notes) • 0 0	11	Tax taken off box 10 £
8	State Pension lump sum £ • 0 0		Taxable Incapacity Benefit and contribution-based Employment and Support Allowance - see notes • 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 box 19 on page TR 6 £ 0 0		Jobseeker's Allowance £ • 0 0 Total of any other taxable State Pensions and benefits • 0 0
Oth	er UK income not included on supplemer	ntary p	pages
	Do not use this section for income that should be returned life insurance gains and certain other kinds of income go of		
16	Other taxable income - before expenses and tax taken off £ 0 0		Benefit from pre-owned assets - read page TRG 15 of the guide • 0 0 Description of income in boxes 16 and 19 - if there is not
17	Total amount of allowable expenses - read page TRG 14 of the guide • 0 0		enough space here please give details in the 'Any other information' box, box 19, on page TR 6
18	Any tax taken off box 16		

00

Tax reliefs



Married Couple's Allowance (if you or your spouse or civil partner were born **before** 6 April 1935) and other less common reliefs are on the *Additional information* pages, enclosed in the tax return pack.

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. Boxes to return pension savings tax charges and taxable lump sums from overseas pension schemes are on the *Additional information* pages.

scrien	nes are on 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 f Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider f 0 0	Payments to your employer's scheme which were not deducted from your pay before tax f 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 f 0 0 0	
Cha	ritable giving		
5	Gift Aid payments made in the year to 5 April 2010 £ Total of any 'one-off' payments in box 5	8 Gift Aid payments made after 5 April 2010 but to be treated as if made in the year to 5 April 2010 - read page TRG 18 of the guide £ • 0 0	
	£ .00	9 Value of any shares or securities gifted to charity	
7	Gift Aid payments made in the year to 5 April 2010 but treated as if made in the year to 5 April 2009 - read page TRG 18 of the guide £ • 0 0	10 Value of any land and buildings gifted to charity £ • 0 0	
Blind Person's Allowance			
11	If you are registered blind on a local authority or other register, put 'X' in the box	13 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box	
12	Enter the name of the local authority or other register	14 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box	
Service companies			
1		ompany which provides your personal services to third parties), enter γ (before tax was taken off) you withdrew from the company in the	

Finishing your tax return



Calculating your tax - if we receive your tax return by 31 October 2010, or if you file online, 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 2011.

But 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 2009-10 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount
£ 0 0

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.

If you owe tax for 2009-10 and have a PAYE tax code, we will try to collect the tax due (if less than £2,000) through your tax code for 2011-12, unless you put 'X' in the box - read page TRG 21 of the guide	3 If you are likely to owe tax for 2010–11 on income other than employed earnings or pensions, and you do not want us to use your 2010–11 PAYE tax code to collect that tax during the year, put 'X' in the box - read page TRG 21 of the guide

If you have paid too much tax

We will repay direct to your bank or building society account - this is the safest and quickest method. Tell us where you would like any repayment to be made by filling in boxes 4 to 14.

If you would like us to send some, or all, of your repayment to charity please use the *Giving your tax repayment to charity* form in your tax return pack.

4 Name of bank or building society	If you have entered a nominee's name in box 5, put 'X' in the box
5 Name of account holder (or nominee)	11 If your nominee is your tax adviser, put 'X' in the box
	12 Nominee's address
6 Branch sort code	
7 Account number	
	and postcode
8 Building society reference number	
	To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do
9 If you do not have a bank or building society account,	
or if you want a cheque to be sent to you or to your	
nominee, put 'X' in the box	

Tax return: Page TR 5

Your tax adviser, if you have one

15	Your tax adviser's name	17 The first line of their address and the postcode
16	Their phone number	
10		The reference ways obtains the formation
		The reference your adviser uses for you
Any	other information	
19	Please give any other information in this space	
Sign	ning your form and sending it back	
20	If this tax return contains provisional or estimated figures, put 'X' in the box	21 If you are enclosing separate supplementary pages, put 'X' in the box
22	If you give false information, you may have to pay financia	l penalties and face prosecution. Please sign and date this form.
	The information I have given on this tax return and any su knowledge and belief	ipplementary pages is correct and complete to the best of my
		Date DD MM YYYY
	Signature	
23	If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver	25 If you filled in boxes 23 and 24 enter your name
24	Enter the name of the person you have signed for	and your address
	Finally, please send us your completed form in the enve	elope provided.

Tax return: Page TR 6