

# Tax Return 2015

Tax year 6 April 2014 to 5 April 2015 (2014-15)

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Date			
HM Revenue & Customs office address	コ		
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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 2014 to 5 April 2015.

#### **Deadlines**

We must receive your tax return by these dates:

- if you are using a paper return by 31 October 2015 (or 3 months after the date of this notice if that's later), or
- if you are filing a return online by 31 January 2016 (or 3 months after the date of this notice if that's later).

If your **return** is late you will be charged a £100 penalty. If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you **pay** late you will be charged interest and a late payment penalty.

#### Most people file online

File your tax return with HMRC's free online service. It is simple to use and secure. It even calculates your tax for you so you know what you owe or are owed right away.

Go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar.

**Do not** use a search website to find HMRC services online.

To file on paper, please fill in this form using the following rules:

- Enter your figures to the nearest pound 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 the Tax Return Guide). To get notes and helpsheets that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms

## Your personal details

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

## What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2015 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1	Employment Were you an employee, director, office holder or agency worker in the year to 5 April 2015? Please read the guide before answering.  Fill in a separate 'Employment' page for each employment, directorship, etc. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.	Trusts etc  Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.  Yes  No
2	Yes No Number  Self-employment Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2015? (Answer 'Yes' if you were a 'Name' at Lloyd's.)	7 Capital gains summary If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business), or had any chargeable gains, read the guide to decide if you have to fill in the 'Capital gains summary' page. If you do, you must also provide separate computations.  Do you need to fill in the 'Capital gains summary' page and provide computations?
	Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below.	Yes No Computation(s) provided  8 Residence, remittance basis etc
3	Yes No Number Partnership	Were you, for all or part of the year to 5 April 2015, one or more of the following – not resident or not domiciled in the UK and claiming the remittance basis or dual resident in the UK and another country?
3	Were you in partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.	Yes No
	Yes No Number	9 Additional information Some less common kinds of income and tax reliefs, for example Married Couple's Allowance, Life insurance gains, Seafarer's Earnings Deduction and details of disclosed tax
4	UK property Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the guide if you have furnished holiday lettings.  Yes  No	avoidance schemes, should be returned on the 'Additional information' pages enclosed in the tax return pack.  Do you need to fill in the 'Additional information' pages?  Yes  No
5	Foreign If you:  • were entitled to any foreign income, or income gains  • have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets  • want to claim relief for foreign tax paid read the guide to decide if you have to fill in the 'Foreign' pages. Do you need to fill in the 'Foreign' pages?  Yes  No	If you need more pages  If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?  Yes  No  If 'Yes', you can go to www.hmrc.gov.uk/selfassessmentforms to download them, or phone 0300 200 3610 and ask us for the relevant pages.

### **Income**

Interest and dividends from UK banks, building societies etc						
1 Taxed UK interest etc - the net amount after tax has been taken off - read the guide  £	4 Other dividends - the net amount, do not include the tax credit - read the guide  £  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  Tax taken off foreign dividends - the sterling equivalent  £  • 0 0					
UK pensions, annuities and other state benefit	its received					
7 State Pension - amount you were entitled to receive in the year, not the weekly or 4-weekly amount - read the guide  £	11 Tax taken off box 10  £					
Other UK income not included on supplemen Do not use this section for income that should be returned on sulfie insurance gains and certain other kinds of income go on the	pplementary pages. Share schemes, gilts, stock dividends,					
16 Other taxable income - before expenses and tax taken off  £  17 Total amount of allowable expenses - read the guide  £  18 Arystav taken off box 15	Benefit from pre-owned assets - read the guide  £  Description of income in boxes 16 and 19 - if there is not enough space here please give details in the 'Any other information' box, box 19, on page TR 7					
18 Any tax taken off box 16						

• 0 0

### Tax reliefs

## 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. If you paid in excess of £40,000, you should consider completing the 'Pension savings tax charges' section on page Ai 4 of 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  £  Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider  £	4	Payments to your employer's scheme which were not deducted from your pay before tax  £  • 0 0  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  £
Cha	ritable giving		
5	Gift Aid payments made in the year to 5 April 2015  £  •  •  •  •  •  •  •  •  •  •  •  •	9	Value of qualifying shares or securities gifted to charity  £ 0 0
6	Total of any 'one-off' payments in box 5	10	Value of qualifying land and buildings gifted to charity  £ 0 0
7	Gift Aid payments made in the year to 5 April 2015 but treated as if made in the year to 5 April 2014	11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
8	Gift Aid payments made after 5 April 2015 but to be treated as if made in the year to 5 April 2015  £  •  •  •  •  •  •  •  •  •  •  •  •	12	Gift Aid payments to non-UK charities in box 5
Blin	d Person's Allowance		
13	If you are registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box		If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
14	Enter the name of the local authority or other register	16	If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box

Other less common reliefs are on the 'Additional information' pages enclosed in the tax return pack.

Student Loan repayments Please read the guide before filling in boxes 1 to 3.						
If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2015, put 'X' in the box	3 If you think your loan may be fully repaid within the next 2 years, put 'X' in the box					
2 If your employer has deducted Student Loan repayments enter the amount deducted						
£ • 0 0						
High Income Child Benefit Charge						
Fill in this section if:						
<ul> <li>your income was over £50,000, and</li> <li>you or your partner (if you have one) were entitled to receive Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep), and</li> <li>couples only - your income was higher than your partner's.</li> </ul>						
Please read the guide. Use the calculator at www.gov.uk/child-b	enefit-tax-calculator to help you work out the Child Benefit					
payments you received.						
If you have to pay this charge for the 2015-16 tax year and you of to collect that tax during the year, put 'X' in box 3 on page TR 6.	do not want us to use your 2015-16 PAYE tax code					
1 Enter the total amount of Child Benefit you and your partner were entitled to receive for the year to 5 April 2015  £	3 Enter the date that you and your partner stopped receiving all Child Benefit payments if this was before 6 April 2015 DD MM YYYY					
2 Enter the number of children you and your partner were entitled to receive Child Benefit for on 5 April 2015						
Service companies						
1 If you provided your services through a service company (a parties), enter the total of the dividends (including the tax of from the company in the tax year - read the guide						

## Finishing your tax return

Calculating your tax - if we receive your tax return by post or online by 31 October 2015, 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 2016.

We will add the amount due to your Self Assessment Statement, together with any other amounts due.

**Do not** enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement.

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 2014–15 Income Tax refunded or set of	ff by us or Jobcentre Plus, enter the amount						
If you have not paid enough tax Use the payslip at the foot of your next statement (or reminder) to	from us to pay any tax due.						
You can pay the amount you owe through your wages or pension in the year starting 6 April 2016 if you owe less than £3,000 for the tax year ended 5 April 2015 and send us your paper tax return by 31 October or 30 December 2015 if you file online. If you want us to try to collect what you owe this way you don't need to do anything more. But if you do not want us to do this then put 'X' in the box - read the guide  3 We will try to collect tax due for the current tax yee (ended 5 April 2016) through your wages or pension during this tax year. We will do this for tax on saving casual earnings and/or the High Income Child Bene Charge to reduce the amount you have to pay at the put 'X' in the box - read the guide							
If you have paid too much tax  If you fill in your bank or building society account details we can This is the safest and quickest method. But, if you do not have a sor your nominee a cheque.	- · · ·						
Name of bank or building society  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  14 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 us to send a cheque to you or to your nominee, put 'X' in the box	Signature with not do						

put 'X' in the box

10 If you have entered a nominee's name in box 5,

# Your tax adviser, if you have one

This section is optional. Please read the guide about authorising your tax adviser.

15	Your tax adviser's name	17	The fire	st lir	ne of t	heir a	addr	es	s incl	uding	the the	postc	ode
16	Their phone number		Postcod	e									
		18	The ref	ere	nce yo	ur ad	vise	er u	uses f	or yo	u		
Any	other information												
19	Please give any other information in this space												

# Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

20	If this tax return contains provisional or estimated figures, put 'X' in the box	23	If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver
21	If you are enclosing separate supplementary pages,		
	put 'X' in the box	24	Enter the name of the person you have signed for
22	Declaration		
	I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.	25	If you filled in boxes 23 and 24 enter your name
	I understand that I may have to pay financial penalties and face prosecution if I give false information.		
	Signature	26	and your address
	Date DD MM YYYY		Postcode