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NINO  
Employer reference

Issue address

Date

HM Revenue and Customs office address

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 2025 to 5 April 2026

#### Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2026 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2027 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

#### Most people file online

It's quick and easy to file online. Get started by typing [www.gov.uk/log-in-file-self-assessment-tax-return](http://www.gov.uk/log-in-file-self-assessment-tax-return) into your internet browser address bar to go directly to our official website.

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

If you have not sent a tax return online before, why not join the 97% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

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

- 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 the Tax Return notes).

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

### Your personal details

<p><b>1 Your date of birth</b> – it helps get your tax right DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p><b>3 Your phone number</b></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
<p><b>2 Your name and address</b> – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p><b>4 Your National Insurance number</b> – leave blank if the correct number is shown above</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>

## What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2026 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 2026? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. 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.

Yes  No  Number

### 2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2026, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000. Do you need to fill in the 'Self-employment' pages?

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. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes  No  Number

### 3 Partnership

Were you in a 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  Number

### 4 UK property

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'UK property' pages?

Yes  No

### 5 Foreign

If you:

- were entitled to any foreign income
  - 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 notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000.

Do you need to fill in the 'Foreign' pages?

Yes  No

### 6 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

### 7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations. Do you need to fill in the 'Capital Gains Tax summary' page and provide computations?

Yes  No  Computations provided

### 8 Residence and foreign income and gains (FIG) regime etc

If you answer yes to one or more of the following questions, you need to complete the 'Residence and foreign income and gains (FIG) regime etc' pages.

- Were you, for all or part of the year to 5 April 2026, not resident in the UK or dual resident in the UK and another country?
- Are you making a claim under the foreign income and gains regime, electing to make a designation under the temporary repatriation facility or making an election and/or claim for relief under the Overseas Workday Relief regime?
- Are you making a claim for Business Investment Relief or has a previous investment ceased to qualify for Business Investment Relief?
- Have you, in the year to 5 April 2026, remitted any nominated income or gains?

Do you need to fill in a 'Residence and foreign income and gains (FIG) regime etc' page?

Yes  No

### 9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages.

Do you need to fill in the 'Additional information' 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's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages.

Do you need to get and fill in separate supplementary pages?

Yes  No

If 'Yes', go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) to download them.











# Signing your form and sending it back

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

<p><b>20</b> If this tax return contains provisional figures, put 'X' in the box – in the 'Any other information' box on page TR7, tell us why you have used provisional amounts and when you expect to give us your final figures</p> <input type="checkbox"/>	<p><b>23</b> If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver</p> <input type="text"/> <input type="text"/>
<p><b>21</b> If you're enclosing separate supplementary pages, put 'X' in the box</p> <input type="checkbox"/>	<p><b>24</b> Enter the name of the person you've signed for</p> <input type="text"/> <input type="text"/>
<p><b>22</b> Declaration</p> <p>I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.</p> <p>I understand that I may have to pay financial penalties and face prosecution if I give false information.</p> <p><b>Signature</b></p> <input type="text"/>	<p><b>25</b> If you filled in boxes 23 and 24 enter your name</p> <input type="text"/> <input type="text"/>
<p><b>Date</b> DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p><b>26</b> and your address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>