



M<sup>c</sup>PARLAND WILLIAMS  
Accountants and Tax Practitioners

## Tax Return Information Request

### *Personal Circumstances*

**Important:**

Please advise us of **any** changes in your personal circumstances.

Please ensure that you also provide us with details of **any** changes in your financial affairs including the opening or closing of new accounts, the acquisition or disposal of any investments you have and details of any other changes to your income or outgoings.

### *Employment and Benefits/Expenses*

Please provide us with details of **all** sources of employment income and tax deducted (P60) together with details of all benefits and expenses in respect of any employments (P11D). Please contact us if you have any other benefits/expenses that are not shown on your P11D.

### *High Income Child Benefit Charge*

Special rules apply to receipt of Child Benefit where the income of either the claimant or their partner exceeds £50,000.00. Where this rule applies, a certain percentage (up to 100%) of the child benefit has to be repaid via the Self-Assessment tax return. In the case of a couple, this repayment needs to be made by the partner with the highest income, regardless of which member of the couple received the Child Benefit. It should also be noted that these rules apply on a week by week basis, so where there has been a change to circumstances, these rules may apply to you for part of the tax year.

If you think these rules apply to you, please let us know.

### *Interest Received*

Please provide us with details of any Bank/Building Society interest received.

### *Pensions and State Benefits*

Please provide us with details of pensions and state benefits received and tax deducted (P60).

### ***Sole Trades / Partnerships***

Please forward your bookkeeping records in respect of your year-end falling between 6<sup>th</sup> April 2017 to 5<sup>th</sup> April 2018 in respect of all Self-Employments. Please contact us if you are unsure of your year-end.

If you have any income from Sole Trades/Partnerships where we do not prepare the year end accounts then please ensure that you provide us with the relevant figures or copies of the accounts.

### ***Property Income***

Please forward details of income and expenditure in respect of any property lettings. If this is a new source, please provide us with the address of the property and the date rental income commenced.

### ***Capital Gains***

Please advise us of any acquisitions or disposals of assets you have made in the tax year to 5<sup>th</sup> April. Please enclose the contract notes issued by your brokers in respect of all acquisitions and disposals through them.

### ***Pension Contributions***

Please provide details of the contributions that you currently make via Stakeholder/Personal Pension and Retirement Annuity Policies.

Please also provide us with details of any Occupational salary related schemes (sometimes called "Final Salary" or "Defined Benefit" schemes) of which you are a member. You should include details of all such schemes of which you are a member including those that relate to past employments. In the case of each scheme you should have received a letter from the scheme administrator advising you of the amount by which your interest in the scheme has increased during the tax year and it is this information that we need to see.

In addition, please provide details of contributions made by yourself and your employer into any salary sacrifice schemes during the tax year.

In the rare event that your employer has recovered from you minimum contributions paid by them into a pension scheme under Section 8 (3) of the Pension Schemes Act 1993 you should provide us with all the relevant correspondence.

If you have flexibly accessed any pension schemes during the tax year, please let us have details.

For Stakeholder/Personal Pension and Retirement Annuity policies, please provide information of premiums paid. If your premiums have changed, please enclose the original payment receipts or statement of revised premiums from the pension company.

### ***UK Dividends and other Distributions***

Please provide us with dividend vouchers in respect of each of your shareholdings. You should provide us with details of all dividend payments from each company.

We do not require dividend vouchers for businesses where we prepare the year end accounts on your behalf.

### ***Share Schemes***

Please provide details of any payments received.

### ***Foreign Income***

Please provide us with all documents you have showing details of Foreign Earned Income, Foreign Bank and other interest, Foreign Investment Income, Foreign Life Assurance Gains, Foreign Maintenance Received or Foreign Trust Income.

### ***Unit Trusts***

Please provide us with the vouchers/counterfoils in respect of each of your holdings detailing all payments received from each company.

### ***Trusts and Estates***

Please provide us with all the documents you have showing details of income from trusts and estates.

### ***Other Investment Income***

Please provide us with all of the documents you have showing details of any other investment income including any business income from a business that has ceased to trade.

### ***Other Outgoings***

Please provide us with details of any payments made to you in respect of Annuities and Annual Payments, Community Investment Tax Relief, Corresponding Deficiency Relief, EIS Schemes Relief, Gift Aid and Covenants, Gifts to Charities, Maintenance, Partnership Trade Charges, Payroll Giving, Post Cessation Expenses, Qualifying Interest, Redemption Relief on Bonus Shares, SEIS Relief, Social Investment Relief, UK Patent Royalty Payments and Venture Capital Trusts.