

TAX RETURN – AIDE-MEMOIRE
YEAR ENDED 5 APRIL 2022

INCOME

Employment

- a. Form P60 detailing your salary and tax deductions for the year.
- b. A copy of form P11D providing details of benefits and expenses payments.
- c. Were you a company director in the year?
- d. Details of share incentive schemes to which you belong.
- e. Lump sum and compensation payments.
- f. Copies of coding notices for 2020/201 and 2021/22, if not already sent to me.

Self Employment

- a. Details of your business income and expenses for the accounting period ended within the year to 5 April 2021. As an aside, please note that from 1 April 2018 the VAT registration limit has increased to £85,000.
- b. Please provide details of Business Start Up Allowance or other Grants received.
- c. Details of any class 2 National insurance contributions together with the payment cessation date if applicable.

Pension Income

- a. The amount of State pension or weekly rate you received in the year ended 5 April 2021.
- b. Forms P60 for all other pensions that you received in the year ended 5 April 2021.
- c. Details of all current pensions, including the current weekly amount of state pension. These details are required to ensure that PAYE codes are correct.
- d. Do you expect to start receiving a pension before 6 April 2021? If so, please let me have details.
- e. Details of unemployment benefits, or any other Social Security payments.

Income from Savings and Investments in the year ended 5 April 2021

- a. National Savings – give details of interest from accounts and Bonds.
- b. Interest bearing bank and building society accounts (not including ISA's but including term deposits). Please indicate whether or not tax has been deducted at source.
- c. Interest from Government stocks, Bonds or loans to individuals.
- d. Company dividends, including stock dividend and unit trusts.
- e. Details of income from annuities.

Please supply tax vouchers where appropriate.

Property Income

Details of any income and expenses incurred in respect of let property in the year ended 5 April 2021.



Miscellaneous Income

- a. Gains arising from the surrender of Bonds or Life Assurance Policies.
- b. Maintenance payments
- c. Refund of surplus AVC's.
- d. Distribution from Estates/Settlements, either income or capital.
- e. Overseas income, including foreign bank deposit interest and foreign pensions.
- f. Any other income not covered above.

Pension Payments

- a. Any retirement annuity, personal pension or Stakeholder pension payments, providing details of the date, amount and the policy number, and the insurance company to which it is paid.
- b. Details of any free-standing additional voluntary contributions.
- c. Personal contributions made to your employers scheme where tax relief has not been given.

Interest Paid

A certificate of interest paid in respect of any qualifying loan interest.

Other Payments

- a. Maintenance payments, showing details to whom they are paid.
- b. Payments made under Deed of Covenant.
- c. Gift Aid donations to a charity.
- d. Enterprise Investment Scheme, Venture Capital Trust or Enterprise Zone subscriptions.
- e. Details of any payments of rent on UK property, or yearly interest, which you make to someone normally resident outside the United Kingdom.

CAPITAL GAINS

Details of any acquisition or disposal of assets during the year, providing a note of the cost and proceeds, if appropriate. If you have the contract notes for the purchase or sale, please pass these to me. If you have sold shares during the period to 5 April 2018, please let me have details of any repurchases of the same class of shares within the following thirty days.

INHERITANCE TAX

Details of any gift, loans or transfers of value made or received during the year. It is important that full details of these are recorded, particularly in the light of any Potential Exempt Transfers, which may have been made. In this connection a copy of your Will would assist in enabling us to advise you on Inheritance Tax Planning.

STUDENT LOANS

Information relating to outstanding loans with the student loans company. It is important as additional repayments may be due.

CHILD BENEFIT

If you believe your income may be over £50,000 please confirm whether yourself or your partner was in receipt of Child benefit payments during the period. If so, please provide details of payments received during the year ended 5 April 2021 and number of children to which they relate.