



## Self Assessment Questionnaire

In order for us to help file your Self Assessment Tax Return for the Year Ended 5 April 2019, please complete this form, and where applicable, provide the supplementary information.

### Helpful notes about your Self Assessment Tax Return

- A Self Assessment Tax Return declares all your income for the tax year, including income that has already been taxed at source. If you have paid too much tax during the year you're likely to receive a rebate.
- The tax year for every individual in the UK runs from 6<sup>th</sup> April to 5<sup>th</sup> April the following year. For example, the 2018/19 tax year runs from the 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019.
- If you owe tax on your 2018/19 Self Assessment Tax Return you will have until the 31<sup>st</sup> January 2020 to pay it. If the amount you owe is more than £1000, you will need to make Payments on Account (POA) for the following year on top of the outstanding tax equal to this years assessment. Payments on Account are made in two instalments, 50% payable on the 31<sup>st</sup> January 2020 and the other 50% payable by the 31<sup>st</sup> July 2020. If you still owe for outstanding tax after your Self Assessment has been completed for 2019/20 then this balancing payment will be due on the 31<sup>st</sup> January 2021 along with your first instalment for the 2020/21 tax year.
- If you know that your tax liability for the 2019/20 tax year will be lower than for the 2018/19 tax year, then you will be able to reduce your payments on account. This can be done easily using your online account with HMRC or by completing and sending form SA303, which can be completed online and printed from the HMRC website.
- A Self Assessment Tax Return is completely separate to a Company Tax Return.
- A Unique Tax Reference (UTR) is your personal reference that:
  - Identifies you in your personal capacity at HMRC. It is used to file your return and pay tax due. Similar to a National Insurance (NI) number, once you have a UTR number it's yours for life. It will be on any documentation from HMRC dealing with your Self Assessment.
  - Has 10 digits and is usually shown with a space in the middle (sometimes followed by a K). For example '12345 67890 K'. It is also sometimes referred to as 'Our Ref' and shown as the payment reference on cheques relating to Self Assessment.
- If you do not have a UTR number you will need to register for one at HMRC. With your permission we can complete the registration for you. For help on how to do this or other UTR questions, please contact us.
- If you are applying for a mortgage please be aware that after submission HMRC quote up to 2 weeks for an SA302 (tax calculation) to be posted to you. Letting us know you are going for a mortgage can speed up the process.

### Section A: Personal Details

Title (Mr, Mrs, Miss, etc.):	
First name/Middle names:	
Surname:	
Date of birth:	
Address:	
Telephone number:	
Email:	
National Insurance number:	
Unique Tax Reference (UTR) number (see notes):	
Limited Company name (if applicable):	

Please send copies (not originals) of **any** correspondence received from HMRC.

Have HMRC informed you that you are a Scottish Tax Payer for the year ended 5<sup>th</sup> April 2019? Yes  No

Please advise us of any changes to your personal circumstances or any comments you may have that you feel are relevant to your tax affairs.

## Section B: Income & Employment

### Salary

1. Were you employed in the UK from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019?

Yes  No

Please list your employers names and dates you were employed during this year (continue on a separate sheet if necessary). If you were paid via an Umbrella Company or a Limited Company you should put this instead of the employer name. If we prepare payroll for you on your behalf you do not need to provide this information, however employment income from other companies that we do not deal with will still need to be provided.

	Employer name	Start date (DD/MM/YYYY)	End date (DD/MM/YYYY)
Employer 1			
Employer 2			
Employer 3			
Employer 4			

For each employment we require:

**P60** This shows salary and tax deducted for the tax year OR

**P45** If you have left employment during the tax year AND

**P11D** This is if you have received any Benefits In Kind, e.g. private health expenses, company car, etc. This may not have been issued by your employer until 6<sup>th</sup> July 2018. If so, you should complete your tax return after you receive it.

### Taxable Benefits

2. Did you receive taxable benefits (such as Job Seekers Allowance, Carers Allowance or ESA) in the UK from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019?

Yes  No

Please list your benefit names and dates you were receiving the income during this tax year (continue on a separate sheet if necessary).

	Benefit name	Start date (DD/MM/YYYY)	End date (DD/MM/YYYY)
Benefit 1			
Benefit 2			

For each taxable benefit you have received we require:

**P60** This shows gross income and tax deducted (although £0 tax deducted) for the tax year OR

**P45** If you have left the benefit during the tax year.

### Pension Income

3. Did you receive income from a Private or State Pension in the UK from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019?

Yes  No

Please list your pension names and dates you were receiving this income during this tax year (continue on a separate sheet if necessary).

	Pension name	Start date (DD/MM/YYYY)	End date (DD/MM/YYYY)
Pension 1			
Pension 2			

For each pension you receive we require:

**P60** This shows gross income and tax deducted (although £0 tax deducted) for the tax year OR

**P45** If you have left the benefit during the tax year.

## Dividends from Shares

4. Did you receive dividends from shares between 6<sup>th</sup> April 18 and 5<sup>th</sup> April 2019? Yes  No

If yes, please attach a copy of any dividend certificates for dividends you have received, or alternatively, advise the dividend amount you have received and the name of the company from whom they were received. From 6<sup>th</sup> April 2016 any dividends received would have been received gross.

Company dividend is from:

Amount £:

Company dividend is from:

Amount £:

Company dividend is from:

Amount £:

Company dividend is from:

Amount £:

## Other Investment Income

5. Did you receive other investment income including any business income from a business that has ceased to trade between 6<sup>th</sup> April 18 and 5<sup>th</sup> April 2019? Yes  No

If yes, please attach a document showing the investment income you have received.

Company investment income is from:

Amount £:

Company investment income is from:

Amount £:

Company investment income is from:

Amount £:

## Limited Company Salary & Dividends

6. Did you have a Limited Company from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, we will require for each Limited Company:

- A copy of the P60/P45/P11D
- Copies of dividend certificates

Please list the name/s of the Limited Company and dates you were employed during the tax year (continue on a separate sheet if necessary). You do not need to provide this information if we act for your company on your behalf.

	Limited Company name	Start date (DD/MM/YYYY)	End date (DD/MM/YYYY)
Ltd Co 1			
Ltd Co 2			

## Self Employed/Sole Trader

(If you contract through a Limited Company or umbrella company, you ARE NOT self employed/sole trader.)

7. Were you self employed at any time from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, we will require the following:

- Business description
- Access to accounts/cashbook OR
- Income/invoices and expenditure/purchases and receipts

8. Was any of this income received in respect of working in a partnership? Yes  No

If yes, we will require further details below on how profits are distributed between the partners, any salaries paid and any other payments or benefits that may affect the overall income received. Please also provide details of any taxed or untaxed investment income, dividends, income from property or trade charges in respect of the partnership:

## Construction Industry Scheme (CIS)

9. Did you receive income from CIS from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, we will require a list of your:

- CIS payments
- CIS tax deductions
- Expenses

## Section C: Other Income

### Personal Bank Interest/Savings Account Interest/Interest on Bonds

10. Did you receive interest from personal bank accounts held individually and/or jointly across the tax year or from a savings bond? From 6<sup>th</sup> April 2016 any interest received should have been received gross. *\*Please note personal ISAs are exempt from tax.* Yes  No

If yes, please attach for each account:

- a copy of the statement of interest detailing the bank account details OR
- a copy of the bank statements showing the interest paid.
- A copy of the saving bond statement showing interest released.

### Private Pension Contributions

A personal pension is an independent pension arrangement made between an individual and a pension provider, e.g. an insurance company, bank or employer.

11. Did you make contributions to a private pension scheme between 6<sup>th</sup> April 2018 and 5<sup>th</sup> April 2019? Yes  No

If yes, please provide full details of the pension scheme and of any payments made. You may have received a statement from the pension provider with these details.

If your employer has made any payments on your behalf, please also provide these details in order for us to ascertain that you did not exceed your annual allowance. Your annual allowance is £40,000 but you may be able to contribute more if you have leftover allowances from previous years below:

### Occupational Pension Contributions

An occupational pension is any that are drawn directly from your salary and paid into any occupational salary related schemes, otherwise known as 'Final Salary' or 'Defined Benefit' schemes and you are a member of.

12. Did you make contributions to an occupational pension scheme between 6<sup>th</sup> April 2018 and 5<sup>th</sup> April 2019? Yes  No

If yes, please provide full details of the pension scheme and of any payments made. You may have received a statement from the pension provider with these details below:

## Capital Gains

Capital Gains will arise on any disposal (sale) of assets in a given year. The sale of the following assets may give rise to a capital gain: Investments (shares), land and buildings, antiques and/or jewellery.

13. Did you dispose of (sell) any such assets from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, please provide purchase and disposal details including asset type, buy/sell amounts, buy/sell dates and, where relevant, quantities below:

## Pre-Owned Assets

14. Did you receive any benefit from previously owned assets that you have given away in a tax mitigation scheme from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, please provide purchase and disposal details including asset type, date given away, who it was given to and, estimated value of asset at time of disposal below:

## Rental Income

15. Did you have a property/ies which you rented out and receive income from between 6<sup>th</sup> April 2018 and 5<sup>th</sup> April 2019? Yes  No

If yes, we require the details of rents received and expenses paid including details of any mortgage interest paid. You may only claim property related expenses that you have paid (not expenses that tenants have paid) and relating to the period that the property was rent, on the market to be rented or in certain circumstances ahead of the let period where these expenses are of revenue nature in order to achieve a lettable state.

16. Was the property furnished? Yes  No

17. Was the property in split ownership? Yes  No

If yes, please provide details of this below:

## Other Income

18. Have you received any other UK income from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019, not already listed above, e.g. trusts and estates, PPI refund, etc,?

Yes

No

## Section D: Student Loan & Child Benefit

### Student Loans

19. Are you liable to make student loan repayments based on your earnings?

Yes

No

If you have answered yes to the above we will require evidence of any payments you have made between 6<sup>th</sup> April 2018 and 5<sup>th</sup> April 2019. A statement of payments will be available from the Student Loans Company. Or they can give you the total figure over the phone on 0300 100 0611. Please provide details in the space below of the amount the loan is for, any deductions made from employment income (if applicable), and whether the loan is likely to be repaid within the next 2 years.

### Child Benefit

20. Do you have individual gross income of more than £50,000 per annum, and either you or your partner receives child benefit contributions towards the upkeep of a child?

Yes

No

21. Does your partner have an individual gross income of more than £50,000 per annum, and either you or your partner receives child benefit contributions towards the upkeep of a child?

Yes

No

Read more about this charge at <https://www.gov.uk/child-benefit-tax-charge>

Special rules apply to receipt of Child Benefit where the income of either the claimant or their partner exceeds £50,000. Where this rule applies, a certain percentage (up to 100%) of the child benefit has to be repaid via 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 in 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 how many children and details of any benefit received in the space below.

### Other Deductions

22. Do you have any other allowable deductions, such as gift aid and covenants, gifts to Charities, EIS/SEIS/VCT investments, etc that have not already been mentioned? Do not include items that have already been recorded as a company expense.

Yes

No

If yes, then please provide details:

## Transferable Marriage Allowance

23. Did you apply for the 10% allowance transfer to be applied? Please note that When we are completing your tax return we will, in any case, review whether this could be advantageous on a year by year basis, if relevant to you. Yes  No

## Section E: Residency Status & Overseas Income

24. Were you born in the UK, or are you domiciled in the UK, i.e. do you intend to live in the UK for the foreseeable future? Yes  No

If no, please state the date that you arrived in the UK (the date you came here to live) and then proceed to question 22.  
Arrival date:    /    /

25. Did you have any income outside of the UK from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

If yes, please proceed to question 23.  
If no, proceed to section F.

26. Does your income outside of the UK exceed £2000? (Answer if 'no' to question 21) Yes  No

27. Did you bring any of this income into the UK? (Answer if 'no' to question 21) Yes  No

Please provide details of this income in the table below:

Type of income (e.g. salary, dividends, rental, etc.)	Amount of income	Taxes paid/withheld on this income	Country in which the income arose	Was the income brought into the UK

If you're on secondment then the rules differ. Please let us know any details regarding this including number of days (of over 3 hours work daily) you have worked in the UK and abroad. Please also provide details on those days that you spent in the UK under exceptional circumstances, including the reasons you believe them to be exceptional, depending on the details of those exceptional circumstances you provide we may need further information.



## Section F: Tax Refund & Declaration

### Payments on Account

28. Did you make any payments on account with your 2018/19 tax return? Yes  No   
These are payments made towards the 2018/19 tax liability.

If yes, please provide evidence of the payments made to HMRC.

Payment on account 1 (due 31<sup>st</sup> January 2019) £:

Payment on account 2 (due 31<sup>st</sup> July 2019) £:

29. Have HMRC paid you any refunds from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No   
A self assessment refund from the previous year does not count.

If yes, please provide the letter and calculation.

30. As far as you are aware, did you receive any income under a tax avoidance or mitigation scheme from 6<sup>th</sup> April 2018 to 5<sup>th</sup> April 2019? Yes  No

31. Should you be eligible for a tax refund, how would you like to be paid?

Electronic payment to your bank account / a cheque posted to you *(delete as appropriate)*

32. If you've opted for an electronic payment, would you prefer the refund to be paid into your bank account or a nominee's bank account?

Your UK bank account / Your nominee's UK bank account *(delete as appropriate)*

33. Please give details of the bank account to where the electronic payment should be deposited:

UK bank name:

Sort code:

Bank account number:

Account holders name:

34. Is there any further information or questions that you would like to be taken into consideration?

## Declaration

I hereby declare that the information provided by myself to be complete and accurate. I authorise Parks Bookkeeping Services, in their capacity as my authorised tax agents, to proceed with the preparation, calculation and electronic submission of my personal tax return based on the information provided in this questionnaire.

Please print and sign your name below.

Print name:

Signature:

Date (DD/MM/YYYY):

*Please ensure you also read and sign the self assessment contract letter that has been forwarded to you, where applicable.*

***Please ensure that your personal information is safe, either encrypt the completed form before emailing to us or exchange the completed form in the document vault set up for you as part of the engagement process.***