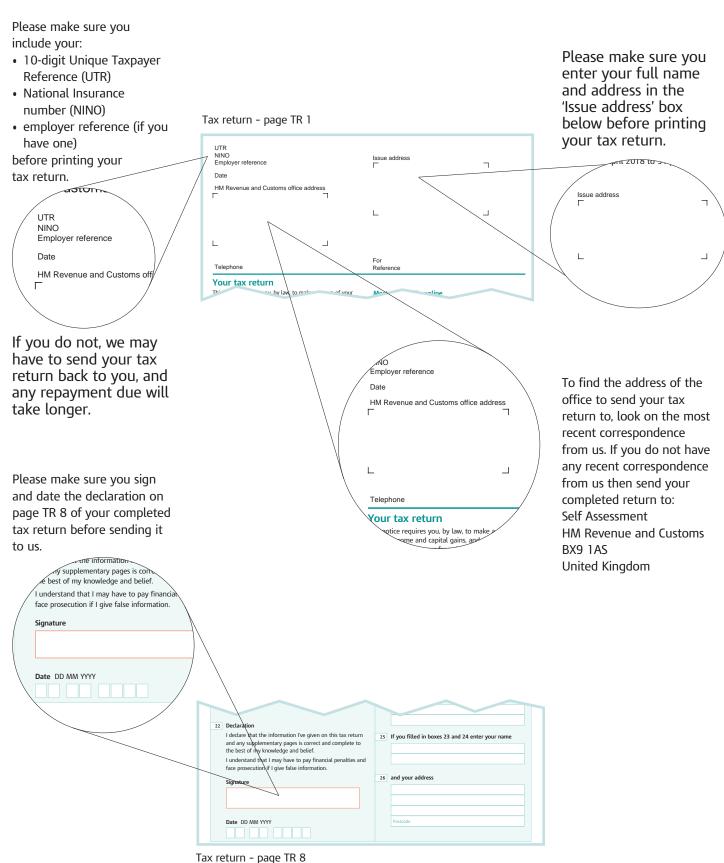


Important information to include on your tax return before sending it to us.



Please do not include this information sheet with your tax return.

SA100 2019 Tax return: Information sheet HMRC 12/18



Tax Return 2019

Tax year 6 April 2018 to 5 April 2019 (2018-19)

Telephone	For Reference	
		□
HM Revenue and Customs office address		
Date		
UTR NINO Employer reference	Issue address	コ

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 2018 to 5 April 2019.

Deadlines

We must receive your tax return by these dates:

- if you're using a paper return by 31 October 2019
 (or 3 months after the date of this notice if that's later)
- if you're filing a return online by 31 January 2020 (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 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 haven't sent a tax return online before, why not join the 92% 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 don't 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 and read the notes and helpsheets.

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 the date you changed address below DD MM YYYY	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 2019 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

-			
2	·	7	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 Capital gains 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
	If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2019, 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.)	8	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? Yes No Computation(s) provided Residence, remittance basis etc Were you, for all or part of the year to 5 April 2019, one or more of the following:
	Yes No Number		not residentnot domiciled in the UK and claiming the
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.		remittance basis • dual resident in the UK and another country? Yes No
	Yes No Number	9	Additional information Some less common kinds of income and tax reliefs, for
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		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
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		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 to download them.

Income

interest and dividends from UK banks and bu	iliaing societies	
1 Taxed UK interest - the net amount after tax has been taken off - read the notes £	5 Other dividends - the amount received - read the notes £ 6 Foreign dividends (up to £300) - the amount in sterling after foreign tax was taken off. Don't include this amount in the 'Foreign' pages £ • 0 0 7 Tax taken off foreign dividends - the sterling equivalent £ • 0 0	
UK pensions, annuities and other state benefit	its received	
8 State Pension - amount you were entitled to receive in the year, not the weekly or 4-weekly amount - read the notes £	Tax taken off box 11 f Taxable Incapacity Benefit and contribution-based Employment and Support Allowance - read the notes f Tax taken off Incapacity Benefit in box 13 f Jobseeker's Allowance f Total of any other taxable State Pensions and benefits f O O	
Other UK income not included on supplementary pages Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.		
17 Other taxable income - before expenses and tax taken off £ 18 Total amount of allowable expenses - read the notes	Benefit from pre-owned assets - read the notes f Description of income in boxes 17 and 20 - if there's not enough space here please give details in the 'Any other information' box, box 19, on page TR 7	

£

19 Any tax taken off box 17

.00

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 your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10, 11 and 12 on page Ai 4 of the 'Additional information' pages.

			, ,
1	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 1 0 0	3	Payments to your employer's scheme which were not deducted from your pay before tax - this will be unusual - read the notes • 0 0 Payments to an overseas pension scheme, which is not
2	Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider £		UK-registered, which are eligible for tax relief and were not deducted from your pay before tax
	£ 0 0		£ 0 0
Cha	ritable giving		
5	Gift Aid payments made in the year to 5 April 2019 £ 0 0	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 2019 but treated as if made in the year to 5 April 2018	11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
8	Gift Aid payments made after 5 April 2019 but to be treated as if made in the year to 5 April 2019 £	12	Gift Aid payments to non-UK charities in box 5
Blind Person's Allowance			
13	If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box	15	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.

	e read the notes before filling in boxes 1 to 3.		
1	If you've received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2019, put 'X' in the box and we'll use your plan type to calculate the amount due	3	If your employer has deducted Student Loan repayments enter the amount deducted £ 0 0 If you think your loan may be fully repaid within the next 2 years, put 'X' in the box
Fill in • you • you for a	this section if all of the following apply: r income was over £50,000 or your partner (if you have one) got Child Benefit (this als a child who lives with you and pays you or your partner for ples only - your income was higher than your partner's	the ch	ild's upkeep)
the Ch If you	e read the notes. Use the calculator at www.gov.uk/child-bernild Benefit payments you received. have to pay this charge for the 2019-20 tax year and you also the thirt that the distribution of the control of the con		, •
to col	lect that tax during the year, put 'X' in box 3 on page TR 6.		
	Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2019 £ • 0 0 Enter the number of children you and your partner got Child Benefit for on 5 April 2019		Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2019 DD MM YYYY
ΛΛ > ε	riago Allowanco		
Please of you • you • you • you	rriage Allowance e read the notes. If your income for the year ended 5 April 2 our Personal Allowance to your spouse or civil partner to reduce were married to, or in a civil partnership with, the same perwere both born on or after 6 April 1935 or spouse or civil partner's income was not taxed at the higher this section if you want to make the transfer:	uce the	e amount of tax they pay if all of the following apply: or all or part of the tax year
	<u> </u>		
1	Your spouse or civil partner's first name	4	Your spouse or civil partner's date of birth DD MM YYYY
2	Your spouse or civil partner's last name	5	Date of marriage or civil partnership DD MM YYYY
2	Your spouse or civil partner's National Insurance number		

Finishing your tax return

0

Calculating your tax - if we receive this paper tax return by 31 October 2019 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2020. We'll 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'll 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've had any 2018-19 Income	Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes
£	• 0 0

If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

If you owe less than £3,000 for the 2018–19 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2019 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2020-21 tax code. If you do not want us to do this, put 'X' in the box - read the notes	If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2019-20 tax year, we'll try to collect it through your wages or pension by adjusting your 2019-20 tax code. If you do not want us to do this, put 'X' in the box - read the notes

If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we'll always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting us.

4	Name of bank or building society	10	If you've entered a nominee's name in box 5, put 'X' in the box
5	Name of account holder (or nominee)	11	If your nominee is your tax adviser, put 'X' in the box
6	Branch sort code	12	Nominee's address
7	Account number	13	and postcode
8	Building society reference number	14	To authorise your nominee to receive any repayment,
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		you must sign in the box. A photocopy of your signature will not do

Your tax adviser, if you have one

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

15	Your tax adviser's name	The first line of their address including the postcode
16	Their phone number	Postcode 18 The reference your adviser uses for you
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 figures, put 'X' in the box	23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver
21 If you're 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've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that I may have to pay financial penalties and face prosecution if I give false information.	25 If you filled in boxes 23 and 24 enter your name
Signature	26 and your address
Date DD MM YYYY	Postcode