



Mr P Patel

111 Tax Road
London
TX1 1XX

Our Ref: PAT166

21 September 2016

Dear Mr Patel

Tax return year ended 5 April 2016.

We enclose for your attention your completed tax return for the year ended 5 April 2016, which includes relevant supplementary pages and the computation of your self assessment tax liability. We have completed the return based on information and explanations provided to us by you. The return must be submitted to the Revenue as soon as possible.

Please check this return carefully to ensure that it accurately records all your sources of income, capital gains and details of outgoings and allowances to which you may be entitled. If you are satisfied that the return is complete and correct, please sign and date it where indicated on the final page.

Your Tax Liability is Nil. If you disagree, kindly email tax@friendly-accountants.com.

Please check your tax return along with the partnership tax return and indicate your approval. Please keep tax returns with you as we will file online.

All tax returns need to be filed Online on or before 31 Jan 2014 otherwise a penalty of £100 will apply, unless your paper copy is posted to HMRC by latest 25 October (to be Safe) to HMRC by recorded delivery (last date is 31 October)

We have your UTR number. Therefore we will file your Tax Return online. You do not have to post your Tax Return to HMRC.

Yours sincerely

Friendly Accountant

Client Name: Mr. P Patel
Report: Tax calculation (SA302)
Assessment Year: Year to 5 April 2016

Client Ref: PAT166
UTR: 2222233333

£ £ £ £

Tax Calculation for Year to 5 April 2016

Income received (before tax taken off)

Profit from partnerships 4,609

Total income received 4,609

Less Personal Allowance (10,600)

Total income on which tax is due 0

Total income on which tax has been charged 0.00

Income Tax due 0.00

Tax that you owe 0.00

Summary

31 January 2017

No payments on account are due

Appendix

National Insurance contributions

Profits from partnerships

ABC News 4,609.00

Total profits 4,609.00

Class 2 National Insurance contributions

No Class 2 NIC due as profit is below threshold

Class 4 National Insurance contributions

Annual maximum Class 4 NIC

Total profits less adjustments 4,609.00

Lower limit (8,060.00)

Profits chargeable 0.00

Class 4 NIC at 9% on profits chargeable 0.00

Client Name: Mr. P Patel
Report: Partnership
Assessment Year: Year to 5th April 2016

Client Ref: PAT166
UTR: 2222233333

£ £ £

Schedule P : Partnership

ABC News

Trading or Professional Income

Basis period from 18/05/2014 to 17/05/2015

Share of the partnership's profit/(loss)		4,786.00
Adjustment for the basis period		(177.00)
Overlap profit brought forward	0.00	
Overlap relief used this year	0.00	0.00
Overlap profit carried forward	3902.00	
Net profit/(loss) for the year		4,609.00
Adjustment for change of accounting practice		0.00
Averaging adjustment		0.00
Adjusted profit for the year		4,609.00
Loss brought forward	0.00	
Loss brought forward from earlier years set off against this year's profit	0.00	0.00
		4,609.00
Any other business income not included in the partnership accounts		0.00
Share of the total taxable profits from the partnership's business		4,609.00
Other tax income		
Share of taxed income (liable at 20%)	0.00	
Share of partnership profits (other than that liable at 20%)	4,609.00	
Share of income tax paid	0.00	
Share of CIS deductions	0.00	
Share of tax deducted from trading income	0.00	

UTR **2222233333**
 NINO **SP864244A**
 Employer reference

Date **06 April 2016**

HM Revenue & Customs office address

**PT Operations North East England
 HM Revenue and Customs**

BX9 1AN

Telephone **03000553568**

Issue address

Mr. P Patel

**111 Tax Road
 London**

TX1 1XX

For **P Patel**
 Reference **PAT166**

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 2015 to 5 April 2016.

Deadlines

We must receive your tax return by these dates:

- if you are using a **paper** return - by **31 October 2016** (or 3 months after the date of this notice if that's later), or
- if you are filing a return **online** - by **31 January 2017** (or 3 months after the date of this notice if that's later)

If your **return** is late you will be charged a **£100 penalty**.

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

If you **pay** late you will be charged interest and a late payment penalty.

Most people file online

File your tax return with HMRC's free online service. It is simple to use and secure. It even calculates your tax for you so you know what you owe or are owed right away.

Go directly to our official website by typing **www.gov.uk/file-your-self-assessment-tax-return** into your internet browser address bar.

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

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). To get notes and helpsheets that will help you fill in this form, go to **www.gov.uk/self-assessment-forms-and-helpsheets**

Your personal details

<p>1 Your date of birth - it helps get your tax right DD MM YYYY</p> <p style="font-size: 1.2em; text-align: center; border: 1px solid black; padding: 2px;">1 0 0 8 1 9 7 3</p> <p>2 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</p> <p style="font-size: 1.2em; text-align: center; border: 1px solid black; padding: 2px;"> </p>	<p>3 Your phone number</p> <p style="font-size: 1.2em; text-align: center; border: 1px solid black; padding: 2px;"> </p> <p>4 Your National Insurance number - leave blank if the correct number is shown above</p> <p style="font-size: 1.2em; text-align: center; border: 1px solid black; padding: 2px;">S P 8 6 4 2 4 4 A</p>
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What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2016 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 2016? Please read the notes before answering.

Fill in a separate 'Employment' page for each employment, directorship, etc. 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

Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2016? (Answer 'Yes' if you were a 'Name' at Lloyd's.)

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.

Yes No Number

3 Partnership

Were you in 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

Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the notes if you have furnished holiday lettings.

Yes No

5 Foreign

If you:

- were entitled to any foreign income, or income gains
 - 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 have to fill in the 'Foreign' pages. 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 summary

If you sold or disposed of any assets (including, 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 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

8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2016, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

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 is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?

Yes No

If 'Yes', you can go to

www.gov.uk/self-assessment-forms-and-helplets to download them, or phone **0300 200 3610** and ask us for the relevant pages.

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 to 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	3	Payments to your employer's scheme which were not deducted from your pay before tax - this will be unusual - read the notes
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider	4	Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Charitable giving

5	Gift Aid payments made in the year to 5 April 2016	9	Value of qualifying shares or securities gifted to charity
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	Total of any 'one-off' payments in box 5	10	Value of qualifying land and buildings gifted to charity
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	Gift Aid payments made in the year to 5 April 2016 but treated as if made in the year to 5 April 2015	11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Gift Aid payments made after 5 April 2016 but to be treated as if made in the year to 5 April 2016	12	Gift Aid payments to non-UK charities in box 5
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Blind Person's Allowance

13	If you are 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
<input type="checkbox"/>		<input type="checkbox"/>	
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
<input type="text"/>		<input type="checkbox"/>	

 Other less common reliefs are on the 'Additional information' pages.

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 Friendly Accountants	17 The first line of their address including the postcode Consultancy House 220 Wards Road Ilford Postcode IG2 7DY
16 Their phone number 0 2 0 8 6 1 9 1 4 8 5	18 The reference your adviser uses for you P A T 1 6 6

Any other information

19 Please give any other information in this space SA100, page TR 7, box 17, Your tax adviser's address Consultancy House, 220 Wards Road, Ilford, Essex, IG2 7DY

Your name

Your Unique Taxpayer Reference (UTR)

- i** Complete 'Partnership' pages for each partnership of which you were a member and for each partnership business. To get the 'Partnership (short) notes' and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

Partnership details

<p>1 Partnership reference number</p> <input type="text" value="1111111111"/>	<p>4 If you left the partnership after 5 April 2015 and before 6 April 2016, enter the date you left</p> <input type="text" value=""/>
<p>2 Description of partnership trade or profession</p> <input type="text" value="Newsagents"/>	<p>5 If the partnership used the cash basis, money actually received and paid out, to calculate its income and expenses, put 'X' in the box - read the notes</p> <input type="checkbox"/>
<p>3 If you became a partner after 5 April 2015, enter the date you joined the partnership DD MM YYYY</p> <input type="text" value=""/>	

Your share of the partnership's trading or professional profits

Please refer to the Partnership Statement to complete these pages and if you need any help, read the 'Partnership (short) notes'. If you want to enter a loss, or an adjustment needs to be taken off, put a minus sign (-) in the box next to the £ sign.

<p>6 Date your basis period began DD MM YYYY</p> <input type="text" value="18052014"/>	<p>14 Overlap profit carried forward</p> <input type="text" value="£ 3902.00"/>
<p>7 Date your basis period ended DD MM YYYY</p> <input type="text" value="17052015"/>	<p>15 Your share of business premises renovation allowance - from box 12A on the Partnership Statement</p> <input type="text" value="£ 0.00"/>
<p>8 Your share of the partnership's profit or loss - from box 11 or box 12 on the Partnership Statement</p> <input type="text" value="£ 4786.00"/>	<p>16 Adjusted profit for 2015-16 - see the Working Sheet in the notes</p> <input type="text" value="£ 4609.00"/>
<p>9 If your basis period is not the same as the partnership's accounting period, enter the adjustment needed to arrive at the profit or loss for your basis period</p> <input type="text" value="£ 177.00"/>	<p>17 Losses brought forward from earlier years set off against this year's profit (up to the amount in box 16)</p> <input type="text" value="£ 0.00"/>
<p>10 Adjustment for change of accounting practice - from box 11A on the Partnership Statement</p> <input type="text" value="£ 0.00"/>	<p>18 Taxable profits after losses brought forward (box 16 minus box 17)</p> <input type="text" value="£ 4609.00"/>
<p>11 Averaging adjustment - only for farmers, market gardeners and creators of literary or artistic works</p> <input type="text" value="£ 0.00"/>	<p>19 Any other business income not included in the partnership accounts</p> <input type="text" value="£ 0.00"/>
<p>12 Foreign tax claimed as a deduction - only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages</p> <input type="text" value="£ 0.00"/>	<p>20 Your share of total taxable profits from the partnership's business for 2015-16 (box 18 + box 19)</p> <input type="text" value="£ 4609.00"/>
<p>13 Overlap relief used this year</p> <input type="text" value="£ 0.00"/>	

Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

<p>12 Blind person's surplus allowance you can have</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"/> . 0 0</p>	<p>13 If you or your spouse or civil partner were born before 6 April 1935, the amount of married couple's surplus allowance you can have</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"/> . 0 0</p>
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Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2015-16 because you are claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2015-16 certain losses from 2016-17. If you need help in filling in these boxes, ask us or your tax adviser.

<p>14 Increase in tax due because of adjustments to an earlier year</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>15 Decrease in tax due because of adjustments to an earlier year</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>16 Any 2016-17 repayment you are claiming now</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>
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Any other information

17 Please give any other information in this space