

FRIENDLY ACCOUNTANTS

CORRESPONDENCE TO CLIENTS & HMRC FOR CHASING INFORMATION

SELF ASSESSMENT TAX RETURNS

- SELF ASSESSMENT LETTER – NEW CLIENT (REQUEST FOR OTHER SOURCE OF INCOME) – **LIMITED COMPANY**
- SELF ASSESSMENT LETTER – OTHER INCOME – PARTNERSHIP
- SELF ASSESSMENT LETTER – NO OTHER INCOME – SOLE TRADER
- LETTER TO CLIENT – CANCEL UTR NUMBER
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- LETTER TO CLIENT – LAST SELF ASSESSMENT RETURN
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- LETTER TO HMRC – SELF – EMPLOYED CLASS 2 NATIONAL
INSURANCE CONTRIBUTIONS (NICs) due



Mr John Smith
Smith Ltd
124 High Street
England City
PO23 XRT

Our Ref: 1234/ABC

Date: 12.06.2016

Dear Mr Smith

Re: Self Assessment Returns for the Tax Year 06 April 2015 to 05 April 2016

It is that time of the year when we need to prepare and file your Self Assessment Tax Returns before the due date **31 January 2017**. In order for us to complete your Tax Returns for year ended 05 April 2016, we shall require details of your income and out goings for the year.

This is the first year we are preparing your tax returns and so we request you to update us with details of your income from various sources.

Can we request you forward us the documents & information relevant for the Tax year 15-16 within **1 month of receipt of this letter**.

**We look forward to receiving from you the information at the earliest.
The sooner we get this information, the sooner we will be able to prepare your Tax Returns.**

We request you to kindly scan & email us the requested information on tax@friendly-accountants.com OR operations@friendly-accountants.com.

If you need further assistance, please call on 020 8619 1485 or 020 8518 0888 or email tax@friendly-accountants.com OR operations@friendly-accountants.com.

Assuring you of our best attention at all times.

Yours sincerely

Friendly Accountants

Self Assessment Information (2015-2016)

Client Number: 1234	UTR Number: 111111111
Trading Name: Smith Ltd	NI Number:
Partner /Director's Name: Mr John Smith	Date of Birth:

SA Category: New client

Inland Revenue Area:

Source of Income	Year 2016 (£)
Partnership income/ Self employment - (Please provide copy of accounts done by your previous accountant)	
Other Employment (Please provide copy of P60 or P45)	
Pension Income (Gross less tax deducted)	
Interest Income (Gross less tax deducted) (Please provide copy of Interest Certificates)	
Other Dividend Income (Gross less tax deducted) (Please provide copy of Dividend Vouchers)	
Rental Income – Property wise (Rent Income less expenditure)	
Foreign Income	
Any Other Income	
Capital Gains (Sale of Shares/Securities/Assets) (Please provide purchase price & date, sale price and date of assets)	

Outgoings	Year 2016 (£)
Pension Contributions	
Charity & Donations	

I confirm the above mentioned details to be correct and request you to prepare our tax returns and file it online.

Yours faithfully

(Mr John Smith)

Self Assessment Information (2015-2016)

Client Number: 1234	UTR Number: 2222222222
Trading Name: Smith Ltd	NI Number:
Partner /Director's Name: Mrs Julie Smith	Date of Birth:

SA Category: New client

Inland Revenue Area:

Source of Income	Year 2016 (£)
Partnership income/ Self employment - (Please provide copy of accounts done by your previous accountant)	
Other Employment (Please provide copy of P60 or P45)	
Pension Income (Gross less tax deducted)	
Interest Income (Gross less tax deducted) (Please provide copy of Interest Certificates)	
Other Dividend Income (Gross less tax deducted) (Please provide copy of Dividend Vouchers)	
Rental Income – Property wise (Rent Income less expenditure)	
Foreign Income	
Any Other Income	
Capital Gains (Sale of Shares/Securities/Assets) (Please provide purchase price & date, sale price and date of assets)	

Outgoings	Year 2016 (£)
Pension Contributions	
Charity & Donations	

I confirm the above mentioned details to be correct and request you to prepare our tax returns and file it online.

Yours faithfully

(Mrs Julie Smith)



Mr John Smith
Smith Partnership
124 High Street
England City
PO23 XRT

Our Ref: 1234/ABC

Date: 12.06.16

Dear Mr Smith

Re: Self Assessment Returns for the Tax Year 06 April 2015 to 05 April 2016

It is that time of the year when we need to prepare and file your Self Assessment Tax Returns before the due date **31 January 2017**. In order for us to complete your Tax Returns for year ended 05 April 2016, we shall require details of your income and out goings for the year.

We have given you the income figures upon which your 14-15 Tax Return was submitted for each individual as mentioned.

Can we request you forward us the documents & information relevant for the Tax year 15-16 within **1 month of receipt of this letter**.

**We look forward to receiving from you the information at the earliest.
The sooner we get this information, the sooner we will be able to prepare your Tax Returns.**

We request you to kindly scan & email us the requested information on tax@friendly-accountants.com **OR** operations@friendly-accountants.com.

If you need further assistance, please call on 020 8619 1485 or 020 8518 0888 or email tax@friendly-accountants.com **OR** operations@friendly-accountants.com

Assuring you of our best attention at all times.

Yours sincerely

Friendly Accountants

Self Assessment Information (2015-2016)

Client Number: 1234	UTR Number: 1111111111
Trading Name: Smith Partnership	NI Number:
Partner /Director's Name: Mr John Smith	Date of Birth:

SA Category: Other Income over and above business income

Inland Revenue Area:

Source of Income	Year 2015 (£)	Year 2016 (£)
Other Employment (Please provide copy of P60 or P45)		
Pension Income (Gross less tax deducted)	0.00	
Interest Income (Gross less tax deducted) (Please provide copy of Interest Certificates)		
Other Dividend Income (Gross less tax deducted) (Please provide copy of Dividend Vouchers)	0.00	
Rental Income – Property wise (Rent Income less expenditure)		
Foreign Income		
Any Other Income		
Capital Gains (Sale of Shares/Securities/Assets) (Please provide purchase price & date, sale price and date of assets)		

Outgoings	Year 2015 (£)	Year 2016 (£)
Pension Contributions		
Charity & Donations		

I confirm the above mentioned details to be correct and request you to prepare our tax returns and file it online.

Yours faithfully

(Mr John Smith)

Self Assessment Information (2015-2016)

Client Number: 1234	UTR Number: 2222222222
Trading Name: Smith Partnership	NI Number:
Partner /Director's Name: Mrs Julie Smith	Date of Birth:

SA Category: Other Income over and above business income

Inland Revenue Area:

Source of Income	Year 2015 (£)	Year 2016 (£)
Other Employment (Please provide copy of P60 or P45)		
Pension Income (Gross less tax deducted)	0.00	
Interest Income (Gross less tax deducted) (Please provide copy of Interest Certificates)		
Other Dividend Income (Gross less tax deducted) (Please provide copy of Dividend Vouchers)	0.00	
Rental Income – Property wise (Rent Income less expenditure)		
Foreign Income		
Any Other Income		
Capital Gains (Sale of Shares/Securities/Assets) (Please provide purchase price & date, sale price and date of assets)		

Outgoings	Year 2015 (£)	Year 2016 (£)
Pension Contributions		
Charity & Donations		

I confirm the above mentioned details to be correct and request you to prepare our tax returns and file it online.

Yours faithfully

(Mrs Julie Smith)



Mr John Smith
Mr J Smith T/A Smith & Co
124 High Street
England City
PO23 XRT

Our Ref: 1234/ABC

Date: 12.06.2016

Dear Mr Smith

Re: Self Assessment Returns for the Tax Year 06 April 2015 to 05 April 2016

It is that time of the year once again we need to prepare and file your Self Assessment Tax Returns before the due date **31 January 2017**.

We had prepared your previous year tax returns on confirmation from your end that you had no other source of income except that from business for which we prepare your accounts.

However we want to check if you have any other income this year. If you have any other income, please send us the evidence of income and also fill in the relevant details in the request schedule form.

Enclosed is the request schedule form for each Partner/Director. On receipt of this letter, please send us your reply within 30 days failing of which we would assume as No Other Income this year and process and file your tax returns online.

We look forward to receiving from you the confirmation OR information at the earliest.

We request you to kindly scan & email us the requested information on tax@friendly-accountants.com OR operations@friendly-accountants.com.

If you need further assistance, please call on 020 8619 1485 or 020 8518 0888 or email tax@friendly-accountants.com OR operations@friendly-accountants.com

Assuring you of our best attention at all times.

Yours sincerely

Friendly Accountants

Self Assessment Information (2015-2016)

Client Number: 1234	UTR Number: 1111111111
Trading Name: Mr J Smith T/A Smith & Co.	NI Number:
Partner /Director's Name: Mr John Smith	Date of Birth:

SA Category: No Other Income other than business income

Inland Revenue Area:

Source of Income	Year 2015 (£)	Year 2016 (£)
Other Employment (Please provide copy of P60 or P45)		
Pension Income (Gross less tax deducted)		
Interest Income (Gross less tax deducted) (Please provide copy of Interest Certificates)		
Other Dividend Income (Gross less tax deducted) (Please provide copy of Dividend Vouchers)		
Rental Income – Property wise (Rent Income less expenditure)		
Foreign Income		
Any Other Income		
Capital Gains (Sale of Shares/Securities/Assets) (Please provide purchase price & date, sale price and date of assets)		

Outgoings	Year 2015 (£)	Year 2016 (£)
Pension Contributions		
Charity & Donations		

I confirm the above mentioned details to be correct and request you to prepare our tax returns and file it online.

Yours faithfully

(Mr John Smith)



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Cancel UTR Number

We have written to the HMRC to cancel the UTR number of Mr Smith as he is neither a partner nor a director in any firm and we have also requested them to cancel the penalties charged.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Officer in Charge
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No.: 1234567890

Dear Sirs

Re: Cancel UTR Number

We are in receipt of the enclosed letter dated 28 March 2016, wherein penalties has been charged on our client Mr Smith for not filing his tax returns for the tax year 2015.

This is to inform you that our client Mr Smith with the above mentioned UTR number has stopped working since 2013-14. He is neither a partner nor a Director in any firm. Hence no return is required to be filed for him.

Please update your records and waive off the penalties charged. Kindly do not issue any further tax returns to him and also cancel his UTR No. 1234567890

We await your confirmation.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Self Assessment Tax Calculation for Mr J & Mrs J Smith

We have requested HMRC to send SA302 for the tax year 2014 and 2015 for you & Mrs J Smith

Please see enclosed copy of letter that we have posted to the Revenue

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No of Mr J Smith: 1234567890
UTR No. of Mrs J Smith: 1098765432

Dear Sirs

Re: Self Assessment Tax Calculation for Mr J & Mrs J Smith

Our clients Mr J & Mrs J Smith require the Self Assessment Tax Calculations (SA302) for the tax years 2014 and 2015.

Their detail are as mentioned below:

Mr J Smith - UTR No: 1234567890 NI No: #####

Mrs J Smith - UTR No: 1098765432 NI No: #####

Hoping to receive SA302 at the earliest.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Duplicate UTR Number For Mr J Smith

We have written to the HMRC to cancel the additional UTR Number allocated to you and also to waive off the penalties charged under the duplicate UTR No.

Please see enclosed copy of letter that we have posted to the Revenue

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /
UTR No: 1234567890

Dear Sir,

Re: Duplicate UTR Number For Mr J Smith

We are in receipt of the enclosed letter dated 20 March 2016 for Mr J Smith, wherein penalty has been charged on him for late filing of his individual tax return for the tax year 2015.

The due date to submit the return was 31 January 2016 for the year ended 05 April 2015.

Kindly note that we have submitted the return online on 22 August 2015 with the UTR No. 1234567890 which was before the due date and hence he is not eligible for the said penalty. Please find attached the copy of HMRC web page for your reference.

On checking the letter sent by you, it seems that a duplicate UTR no. 2345678901 is allocated to our client. We request you to cancel the same and withdraw all the penalty charges.

We hope on the receipt of this letter you will do the needful and bring all the records of Mr Smith under the UTR No. 1234567890. Kindly also cancel the tax return issued for the tax year 2016 under the duplicate UTR number.

We await your confirmation.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Self Assessment of Mr J Smith

We have informed the HMRC that we will file your last tax returns for the tax year 2016 as the business ceased trading on 31 May 2015.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Officer in Charge
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No

UTR No.: 1234567890

Dear Sirs

Re: Self Assessment of Mr J Smith

We are the accountants of Mr J Smith with the above-mentioned UTR number.

Please note that Mr J Smith was the proprietor of John Smith & Co. The said business ceased trading on 31 May 2015. Hence we will file his last tax returns for the tax year 2016.

Kindly make a note of the same.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Self Assessment – Notice to complete a tax return

We have informed the HMRC that you are not required to file a tax return for the tax year 2016 as you are no more Self-employed. We have also requested them not to issue any further returns and also to cancel your UTR number.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Self Assessment
PO Box 1000
Newcastle Upon Tyne
NE98 1WY

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No: 1234567890

Dear Sirs

Re: Self Assessment – Notice of Penalty Assessment

We are in receipt of the enclosed notice dated 06 April 2016, wherein our client Mr J Smith is asked to complete his tax returns for the tax year 2016.

Kindly note that Mr J Smith is no more Self-employed. Also he is not a partner or director in any firm. Hence no return is required to be filed for him for the tax year 2016.

We had filed his last tax returns for the tax year 2015. Please find attached the receipt of successful submission of return online.

Kindly cancel his UTR number and do not issue any further returns to him.

We await your confirmation.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Tax Return for Mr J Smith

We have written to HMRC to stop issuing further tax returns as you only have employment income.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Officer in Charge
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No

UTR No: 1234567890

Dear Sirs

Re: Tax Return for Mr J Smith

This is to inform you that our client Mr J Smith with the above mentioned UTR no. is not a director or a partner in any firm. He only has the employment income and hence no return is required to be filed for him.

We have filed the last tax return of Mr Smith for the tax year 2015.

Please update your records and cancel the UTR number of Mr Smith. Kindly do not issue any further tax returns to him and also cancel the return for the tax year 2016, if already issued.

We await your confirmation.

Yours Sincerely

Friendly Accountants

Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Self Assessment – Late Partnership Tax Return Notice of Penalty Assessment

We have written to the HMRC to waive off the penalty as the partnership tax return for Smith Partnership for the tax year 2015 was filed on time.

Please see enclosed copy of letter that we have posted to the Revenue

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Self Assessment
PO BOX 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No. of Partnership: 5678910234

Dear Sir,

Re: Self Assessment – Late Partnership Tax Return Notice of Penalty Assessment

We are in receipt of the enclosed notice dated 12 February 2016 for Mr J Smith, wherein you have charged penalty for late submission of the partnership Tax return for Smith Partnership.

As per our records the Partnership tax return for “Smith Partnership” with UTR no: 5678910234 was submitted on 30 January 2016 which was well in time before the deadline of 31 January 2016 and hence Mr Smith is not eligible for the said penalty. Please find enclosed the receipt of successful submission of the return online.

Hence we request you to check if any duplicate UTR No. has been issued to the said partnership and cancel the same.

Please update your records to make the necessary adjustments and kindly credit the penalty charged on our client.

We await your confirmation.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Re: Refund of Mr J Smith

We have written to the HMRC to refund back the sum of your overpayment at the earliest.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No.: 1234567890

Dear Sirs

Re: Refund of Mr J Smith

Kindly find attached the tax computation for the tax year 2015 according to which our client Mr Smith is entitled to a refund of £2,683.56.

We therefore kindly request you to refund the said amount to our client at the earliest.

We await your confirmation.

Yours Sincerely

Friendly Accountants



Mr John Smith
124 High Street
England City
PO23 XRT

Date: dd/mm/yyyy

Our Ref: Client No /

Dear Mr Smith

Re: Change of Correspondence Address of Mr J Smith

We have written to the HMRC to make necessary changes in your correspondence address.

Please see enclosed copy of letter that we have posted to the Revenue.

Yours Sincerely

Friendly Accountants



HM Revenue & Customs
Self Assessment
PO Box 4000
Cardiff
CF14 8HR

Date: dd/mm/yyyy

Our Ref: Client No /

UTR No.: 1234567890

Dear Sirs

Re: Change of Correspondence Address of Mr J Smith

This is to inform you that the correspondence address of Mr J Smith with the above mentioned UTR number has been changed to “ 124, High Street, England City, PO23 XRT”. Hence, we kindly request you to change the address for Mr Smith in your records for all future correspondence.

We hope upon receipt of this letter you will do the needful under intimation to us.

We await your confirmation.

Yours Sincerely

Friendly Accountants

HM Revenue & Customs
National Insurance
Contributions & Employer Office
Self Employment Services
Benton Park View
Longbenton
Newcastle Upon Tyne
NE98 1ZZ

Date : dd/mm/yyyy

Our Ref: Client No /

NI No: ## ## ##

Dear Sir

Re: Self – employed Class 2 National Insurance Contributions (NICs) due

We are the accountants of Mr John Smith and are in receipt of the enclosed letter dated 17 February 2016.

Please note that our client Mr Smith with the above mentioned NI number. is no longer self-employed and he only receives pension from the government. Hence our client is not liable to pay NIC 2.

Kindly update your records.

Yours Sincerely

Friendly Accountants