

Mr John Smith
124 High Street
England City
PO23 XRT

Our Ref: SMITH
6th April 2013

Dear John

Tax return - year ended 5 April 2013.

We enclose for your attention your completed tax return for the year ended 5 April 2013, 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 to Tax department tax@friendly-accountants.com or call on 0845-331-2314.

Your current and future tax liability

The following table shows your liabilities and payments due (subject to Inland Revenue agreement). The amounts payable have been computed assuming that all liabilities for previous tax years and payments on account for 2012/13 have been settled. If this is not the case these figures will need to be adjusted for any such earlier liabilities.

Paying Tax Liability / Refund	£
➤ Tax Liability for 2012/13	4,340.20
➤ Less: Assumed to be paid via POA	2,304.00
➤ Balance payable towards Tax 2012/13	2,036.20
➤ Add: 1st POA for 2013/14	1,205.10
➤ Total Payable as on 31st Jan 2014	3,241.30
➤ 2nd POA for 2013/14 payable as on 31st Jul 2014	1,205.10

Please note that interest is charged on any payments not made by the due date.

Please check your tax return and indicate your approval thereof by signing the "Tax Acknowledgement" letter. Please keep tax return 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)

Tax is payable on 31 Jan 2014 & 31 July 2014 as stated.

These dates do not change. It does not matter on which date we file your Tax Return online. The due tax dates are statutory for each Tax Year.

If you need urgent clarification or if you disagree, you can also email tax@friendly-accountants.com or call on 0845-331-2314.

Payments may be sent to HMRC the following ways

1. By post to

**HM Revenue & Customs
Bradford
BD98 1GG**

**Cheque should be made payable to 'HM Revenue & Customs Ref-----'
(please put your ten digit unique tax reference number here)**

2. Online payment to

HMRC

sort code: 083210

A/c no: 12001039

Reference: Pls use your 10 digit unique tax reference number

3. Submitting the payment in the post office or bank using the giro pay-in slip sent by HMRC.

We have your UTR number. Therefore we will file your Tax Return online before the 31 January 2014 deadline. You do not have to post your Tax Return to HMRC.

Yours sincerely

Friendly Accountants

Client Name: Mr. John L Smith
Report: Tax calculation
Assessment Year: Year to 5 April 2013

Client Ref: SMI106
UTR: 1111111111

£ £ £

Tax Calculation for Year to 5 April 2013

Income received (before tax taken off)

Pay from all employments	7,488.00
Profit from UK land and property	12,668.00
Dividends from UK companies (plus 10% tax credits)	22,500.00

Total income received **42,656.00**

Less Personal allowance (8,105.00)

Total income on which tax is due **34,551.00**

How I have worked out your Income Tax

Your basic rate limit has been increased by

Basic rate band	34,370.00
Gift aid payments	2,500.00

Extended basic rate band **36,870.00**

This reduces the amount of income charged to higher rates of tax

Allocation of income to rate bands

Non-savings income etc.	12,051.00	@ 20% =	2,410.20
Dividend income etc.	22,500.00	@ 10% =	2,250.00

Total income on which tax has been charged **34,551.00**

Income Tax charged **4,660.20**

Less 10% tax credits on dividends from UK companies (not repayable) (2,250.00)

Income Tax due after dividend tax credits **2,410.20**

Capital Gains Tax

Taxable Capital Gain	19,300.00		
Gains that qualify for Entrepreneurs' relief	19,300.00	@ 10% =	1,930.00
			1,930.00

Capital Gains Tax due 1,930.00

Income and Capital Gains Tax due **4,340.20**

Less payments on account for tax year to 5 April 2013

31 January 2013 First payment on account 1,152.00

31 July 2013 Second payment on account 1,152.00

Client Name: Mr. John L Smith
Report: Tax calculation
Assessment Year: Year to 5 April 2013

Client Ref: SMI106
UTR: 1111111111

£ £ £

Total payments on account (2,304.00)

Tax that you owe 2,036.20

Summary

31 January 2014

Balancing payment for tax year to 5 April 2013	2,036.20	
First payment on account for tax year to 5 April 2014	1,205.10	
Total amount due		3,241.30

31 July 2014

Second payment on account for tax year to 5 April 2014		1,205.10
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Client Name: Mr. John L Smith
Report: UK Dividends
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Schedule I2: UK Dividends

Net Dividend
£

Dividends from Shares in UK Companies

Smith Limited : Ordinary

Total dividend receipts

Dividend Type	Holding	Date	Net Dividend	
Cash	1	31/01/2013	20,250.00	
				20,250.00

Summary

Dividends from UK companies and other qualifying distributions	20,250.00
Total	<u>20,250.00</u>

Client Name: Mr. John L Smith
Report: Reliefs
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Schedule R2 : Reliefs

	£	£
Gift Aid Relief		
Donation		
Amount paid in 2012/2013	2,000.00	
Amounts treated as paid in current year		2,000.00
Summary		
Gift Aid - Total amounts paid in 2012/2013	2,000.00	
Gift Aid - Total relief claimed in 2012/2013		2,000.00

Client Name: Mr. John L Smith
Report: Allowances
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Schedule A1 : Allowances

	Allowance
	£
Personal Allowance claimed (Aged under 65)	8,105.00

Client Name: Mr. John L Smith
Report: Employment
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Schedule E: Employments

	Earnings	Deductions
	£	£
Smith Limited		
Address		
Employer's PAYE reference		
Employee was a director of the company		
Employment is not pensionable.		
P60 earnings	7,488.00	
Tax deducted at source	0.00	
Total NI Class 1 paid	0.00	
	<hr/>	
	0.00	
Net emoluments	<hr/>	7,488.00
Total taxable	<hr/>	<hr/> <u>7,488.00</u>

Client Name: Mr. John L Smith
Report: Land & Property
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Schedule L: Land and Property

Furnished lettings

Rent Account		£	£
Rent Account			
Number of properties	1		
Income			
Gross rent received			29,789.00
Expenses			
Rents, rates, insurance		732.00	
Repairs, maintenance and renewals		1,495.00	
Finance charges		7,824.00	
Legal and professional costs		1,675.00	
Costs of services provided		2,078.00	
Other expenses		338.00	
			<u>(14,142.00)</u>
Net profit / (loss)			15,647.00
Adjustments			
10% wear and tear		(2,979.00)	
			<u>(2,979.00)</u>
Adjusted profit / (loss) for the year			12,668.00

Client Name: Mr. John L Smith
Report: Land & Property
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Summary

	Furnished holiday lettings		Other property income	
	£	£	£	£
Income				
Total rents and other income			29,789.00	
Premiums for the grant of a lease				
Reverse premiums and inducements				
				<u>29,789.00</u>
Expenses				
Rent, repairs, insurance and costs of services				
Rent, rates, insurance, ground rents etc			732.00	
Property repairs, maintenance and renewals			1,495.00	
Loan interest and other financial costs			7,824.00	
Legal, management and professional fees			1,675.00	
Costs of services provided, including wages			2,078.00	
Other allowable property expenses			338.00	
				<u>(14,142.00)</u>
Net profit / (loss)		<u>0.00</u>		<u>15,647.00</u>
Adjustments				
Private use adjustment				
Balancing charges				
Annual Investment Allowance				
Business Premises Renovation Allowance				
Capital allowances				
Landlord's Energy Saving Allowance				
10% wear and tear allowance			(2,979.00)	
Rent a Room exempt amount				
				<u>(2,979.00)</u>
Adjusted profit / (loss) for the year		<u><u>0.00</u></u>		<u><u>12,668.00</u></u>

Client Name: Mr. John L Smith
 Report: Capital Gains
 Assessment Year: Year to 5th April 2013

Client Ref: SMI106
 UTR: 1111111111

Unlisted shares and securities

Sale of shares of a Company

Date of disposal 05/04/2013

	Share pool (SA104 holding) £	Acquired on same day £	Acquired in next 30 days £	Total £
Date of acquisition	06/04/2008			
Disposal proceeds	40,000	0	0	40,000
Incidental costs of disposal	(0)	(0)	(0)	(0)
Net disposal proceeds	40,000	0	0	40,000
Cost / Value at 31/03/1982	(100)	(0)	(0)	(100)
Incidental costs of acquisition	(0)	(0)	(0)	(0)
Net gain or (loss)	39,900	0	0	39,900

Property and other assets and gains

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Date of disposal 05/04/2013

	Acquisition £	Enhancement £	Total £
Date of acquisition	06/04/2008		
Disposal proceeds	0	0	0
Incidental costs of disposal	(0)	(0)	(0)
Net disposal proceeds	0	0	0
Cost / Value at 31/03/1982	(10,000)	(0)	(10,000)
Incidental costs of acquisition	(0)	(0)	(0)
Net gain or (loss)	(10,000)	0	(10,000)

Disposal of qualifying businesses

A company

Date	Description	Disposal proceeds £	Cost / Value at 31/03/1982 £	Incidental costs of acquisition £	Incidental costs of disposal £	Net gain / (loss) £
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Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

05/04/2013	Sale of shares of a Company	40,000	(100)	(0)	(0)	39,900
	Aggregated gain / (loss)					39,900
	Gain / (loss) on disposal of business					39,900

Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Losses & adjustments

	Capital losses			Income losses
	Current year	1996/97 & later b/f	1995/96 & earlier b/f	to be used against gains
	£	£	£	£
Total losses (including clogged losses)	10,000	0	0	0
Unrelievable clogged losses	(0)	(0)	(0)	
Losses brought forward available to offset		0	0	
Losses used against: - An earlier year's gain	(0)			
- 2012-13 income	(0)			
- 2011-12 income	(0)			
Net losses of the year (including clogged losses)	10,000			
Losses used against current year gains	(10,000)	(0)	(0)	(0)
Unused losses	0	0	0	0
Reduction for current year clogged losses offset	(0)	(0)	(0)	
Adjusted unused losses	0	0	0	
Unrelieved clogged losses	0	0	0	
Total losses available to be carried forward	0	0	0	

Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Taxable gains

	Gains qualifying for ER £	Other gains £	Total £
Capital gains after reliefs	39,900	0	39,900
Capital losses used against current year gains	(10,000)	(0)	(10,000)
Gains after current year losses	29,900	0	29,900
Income losses used against gains	(0)	(0)	(0)
Capital losses brought forward used against gains	(0)	(0)	(0)
Gains after reliefs and losses	29,900	0	29,900
Attributed gains (personal losses cannot be offset)		0	0
Chargeable gains	29,900	0	29,900
Annual exempt amount	(10,600)	(0)	(10,600)
Taxable gains	19,300	0	19,300
Capital gains tax rate applicable	10%	18% / 28%	

UTR 111111111
NINO
Employer reference

Date **06 April 2013**

HM Revenue & Customs office address

Centre 1 TSO
Queensway House
East Kilbride
GLASGOW
G79 1AA

Telephone **0845 0703703**

Issue address

Mr. John L Smith
124 High Street
England City

PO23 XRT

For **John L Smith**

Reference **SMI106**

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 2012 to 5 April 2013.

Deadlines

We must receive your tax return by these dates:

- if you are using a **paper** return - by **31 October 2013**, (or 3 months after the date of this notice if that's later), or
- if you are filing a return **online** - by **31 January 2014**, (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.

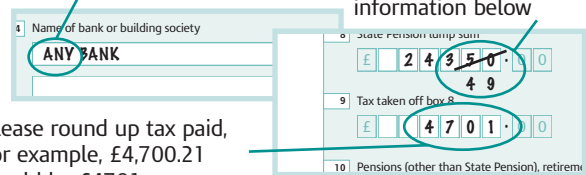
If you pay late you will be charged interest and a late payment penalty.

How to file your return

Most people file online. To do this go to hmrc.gov.uk/online
To file on paper, please fill in this form using the rules below.

Use black ink and capital letters

Cross out any mistakes and write the correct information below



Please round up tax paid, for example, £4,700.21 would be £4701

- 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 guide). If you need help please read the guide, phone the number shown above or **0845 900 0444**, or go to hmrc.gov.uk/sa

Your personal details

<p>1 Your date of birth - it helps get your tax right DD MM YYYY</p> <p>□ □ □ □ □ □ □ □</p>	<p>3 Your phone number</p> <p>□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □</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 'X' in the box</p> <p>□</p>	<p>4 Your National Insurance number - leave blank if the correct number is shown above</p> <p>□ □ □ □ □ □ □ □</p>



What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2013 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1 Employment

If you were an employee, director, office holder or agency worker in the year to 5 April 2013, do you need to complete *Employment* pages? Please read the guide 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 2013? (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 guide 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 guide 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?

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 guide 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 2013, one or more of the following - not resident, not ordinarily resident or not domiciled in the UK and claiming the remittance basis; or dual resident in the UK and another country?

Yes No

9 Supplementary pages

If you answered 'Yes' to any of questions 1 to 8, 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 hmrc.gov.uk to download them, or phone **0845 900 0404** and ask us for the relevant pages.

*Some less common kinds of income and tax reliefs (not covered by questions 1 to 8), and details of disclosed tax avoidance schemes, should be returned on the **Additional information** pages enclosed in the tax return pack. Do you need to fill in the **Additional information** pages?*

Yes No





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.

<p>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</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>3 Payments to your employer's scheme which were not deducted from your pay before tax</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>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</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>

Charitable giving

<p>5 Gift Aid payments made in the year to 5 April 2013</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 0 0 0 . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>9 Value of qualifying shares or securities gifted to charity</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>6 Total of any 'one-off' payments in box 5</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>10 Value of qualifying land and buildings gifted to charity</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>7 Gift Aid payments made in the year to 5 April 2013 but treated as if made in the year to 5 April 2012</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>11 Value of qualifying investments gifted to non-UK charities in boxes 9 and 10</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>8 Gift Aid payments made after 5 April 2013 but to be treated as if made in the year to 5 April 2013</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>12 Gift Aid payments to non-UK charities in box 5</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"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>

Blind Person's Allowance

<p>13 If you are registered blind on a local authority or other register, put 'X' in the box</p> <p><input type="checkbox"/></p>	<p>15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>
<p>14 Enter the name of the local authority or other register</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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>

Other less common reliefs are on the *Additional information* pages enclosed in the tax return pack.



Student Loan repayments

Please read the guide before filling in boxes 1 to 3.

<p>1 If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2013, put 'X' in the box</p> <input type="checkbox"/>	<p>3 If you think your loan may be fully repaid within the next two years, put 'X' in the box</p> <input type="checkbox"/>
<p>2 If your employer has deducted Student Loan repayments enter the amount deducted</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"/><input type="text"/></p>	

High Income Child Benefit Charge

Only fill in this section if:

- your income was over £50,000, and
- you or your partner (if you have one) received Child Benefit on or after 7 January 2013 (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep), and
- **couples only** - your income was higher than your partner's.

Please read the guide.

If you have to pay this charge for the 2013-14 tax year and you do not want us to use your 2013-14 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6

<p>1 Enter the total amount of Child Benefit you and your partner received for the period from 7 January 2013 to 5 April 2013</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>2 Enter the number of children you and your partner received Child Benefit for during the period from 7 January 2013 to 5 April 2013</p> <input type="text"/> <input type="text"/>
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Service companies

<p>1 If you provided your services through a service company (a company which provides your personal services to third parties), enter the total of the dividends (including the tax credit) and salary (before tax was taken off) you withdrew from the company in the tax year - see the guide</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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Finishing your tax return

i **Calculating your tax** - if we receive your tax return by 31 October 2013, or if you file online, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2014.

We will 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 will 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

<p>1 If you have had any 2012-13 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount</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>



If you have not paid enough tax

Use the payslip at the foot of your next statement (or reminder) from us to pay any tax due.

<p>2 Providing you send us your tax return by 30 December, if you owe tax for 2012-13 and have a PAYE tax code, we will try to collect the tax due (if less than £3,000) through your tax code for 2014-15, unless you put 'X' in the box - see the guide</p> <p><input type="checkbox"/></p>	<p>3 If for 2013-14, you are likely to owe tax on the high income Child Benefit charge or on income other than employed earnings or pensions, and you do not want us to use your 2013-14 PAYE tax code to collect that tax during the year, put 'X' in the box - see the guide</p> <p><input type="checkbox"/></p>
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If you have paid too much tax

If you fill in your bank or building society account details we can make any repayment due straight into your account. This is the safest and quickest method. But, if you do not have a suitable account, put 'X' in box 9 and we will send you or your nominee a cheque.

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

This section is optional. Please see the guide about authorising your tax adviser.

<p>15 Your tax adviser's name</p> <p>F r i e n d l y A c c o u n t a n t s</p>	<p>17 The first line of their address including the postcode</p> <p>1 s t F l o o r W i n d s o r H o u s e S W 1 6 4 D H</p>
<p>16 Their phone number</p> <p></p>	<p>18 The reference your adviser uses for you</p> <p>S M I 1 0 6</p>

Any other information

19 Please give any other information in this space

**SA100, page TR 7, box 17, Your tax adviser's address
1st Floor Windsor House, 1270 London Road, Norbury, London, SW16 4DH**



Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

<p>20 If this tax return contains provisional or estimated figures, put 'X' in the box</p> <input type="checkbox"/>	<p>23 If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver</p> <input type="text"/> <input type="text"/>
<p>21 If you are enclosing separate supplementary pages, put 'X' in the box</p> <input checked="" type="checkbox"/>	<p>24 Enter the name of the person you have signed for</p> <input type="text"/> <input type="text"/>
<p>22 Declaration</p> <p>I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.</p> <p>I understand that I may have to pay financial penalties and face prosecution if I give false information.</p> <p>Signature</p> <div style="border: 1px solid red; height: 30px; width: 100%;"></div> <p>Date <i>DD MM YYYY</i></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"/>	<p>25 If you filled in boxes 23 and 24 enter your name</p> <input type="text"/> <input type="text"/> <p>26 and your address</p> <input type="text"/> <input type="text"/>



Your name J o h n L S m i t h	Your Unique Taxpayer Reference (UTR) 1 1 1 1 1 1 1 1 1 1
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Complete an *Employment* page for each employment or directorship

1 Pay from this employment - the total from your P45 or P60 - before tax was taken off £ 7 4 8 8 . 0 0	5 Your employer's name S m i t h L i m i t e d
2 UK tax taken off pay in box 1 £ . 0 0	6 If you were a company director, put 'X' in the box <input checked="" type="checkbox"/>
3 Tips and other payments not on your P60 - read the <i>Employment notes</i> £ . 0 0	7 And, if the company was a close company, put 'X' in the box <input type="checkbox"/>
4 PAYE tax reference of your employer (on your P45/P60) / .	8 If you are a part-time teacher in England or Wales and are on the Repayment of Teachers' Loans Scheme for this employment, put 'X' in the box <input type="checkbox"/>

Benefits from your employment - use your form P11D (or equivalent information)

9 Company cars and vans - the total 'cash equivalent' amount £ . 0 0	13 Goods and other assets provided by your employer - the total value or amount £ . 0 0
10 Fuel for company cars and vans - the total 'cash equivalent' amount £ . 0 0	14 Accommodation provided by your employer - the total value or amount £ . 0 0
11 Private medical and dental insurance - the total 'cash equivalent' amount £ . 0 0	15 Other benefits (including interest-free and low interest loans) - the total 'cash equivalent' amount £ . 0 0
12 Vouchers, credit cards and excess mileage allowance £ . 0 0	16 Expenses payments received and balancing charges £ . 0 0

Employment expenses

17 Business travel and subsistence expenses £ . 0 0	19 Professional fees and subscriptions £ . 0 0
18 Fixed deductions for expenses £ . 0 0	20 Other expenses and capital allowances £ . 0 0

i Shares schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the *Additional information* pages enclosed in the tax return pack.

i Shares schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the *Additional information* pages enclosed in the tax return pack.

Second employment

Complete an *Employment* page for each employment or directorship

<p>1 Pay from this employment - the total from your P45 or P60 - before tax was taken off</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>5 Your employer's name</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"/><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>2 UK tax taken off pay in box 1</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>6 If you were a company director, put 'X' in the box</p> <p><input type="checkbox"/></p>
<p>3 Tips and other payments not on your P60 - read the <i>Employment notes</i></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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>7 And, if the company was a close company, put 'X' in the box</p> <p><input type="checkbox"/></p>
<p>4 PAYE tax reference of your employer (on your P45/P60)</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"/><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>8 If you are a part-time teacher in England or Wales and are on the Repayment of Teachers' Loans Scheme for this employment, put 'X' in the box</p> <p><input type="checkbox"/></p>

Benefits from your employment - use your form P11D (or equivalent information)

<p>9 Company cars and vans - the total 'cash equivalent' amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>13 Goods and other assets provided by your employer - the total value or amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>
<p>10 Fuel for company cars and vans - the total 'cash equivalent' amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>14 Accommodation provided by your employer - the total value or amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>
<p>11 Private medical and dental insurance - the total 'cash equivalent' amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>15 Other benefits (including interest-free and low interest loans) - the total 'cash equivalent' amount</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>
<p>12 Vouchers, credit cards and excess mileage allowance</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>16 Expenses payments received and balancing charges</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>

Employment expenses

<p>17 Business travel and subsistence expenses</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>19 Professional fees and subscriptions</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>
<p>18 Fixed deductions for expenses</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>	<p>20 Other expenses and capital allowances</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"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/><input type="text"/></p>

Your name

J o h n L S m i t h

Your Unique Taxpayer Reference (UTR)

1 1 1 1 1 1 1 1 1 1

UK property details
1 Number of properties rented out

 1

2 If all property income ceased in 2012-13 and you do not expect to receive such income in 2013-14, put 'X' in the box and consider if you need to complete the *Capital gains summary* page

3 If you have any income from property let jointly, put 'X' in the box

4 If you are claiming Rent a Room relief and your rents are £4,250 or less (or £2,125 if let jointly), put 'X' in the box

Furnished holiday lettings (FHL) in the UK or European Economic Area (EEA)

 Fill in one page for UK businesses and a separate page for EEA businesses. Please read the *UK property notes* before filling in boxes 5 to 19 if you have furnished holiday lettings.

5 Income - the amount of rent and any income for services provided to tenants

 £ . 0 0

6 Rent paid, repairs, insurance and costs of services provided - the total amount

 £ . 0 0

7 Loan interest and other financial costs

 £ . 0 0

8 Legal, management and other professional fees

 £ . 0 0

9 Other allowable property expenses

 £ . 0 0

10 Private use adjustment - if expenses include any amounts for non-business purposes

 £ . 0 0

11 Balancing charges - read the notes

 £ . 0 0

12 Capital allowances - read the notes

 £ . 0 0

13 Adjusted profit for the year (if the amount in box 5 + box 10 + box 11 minus (boxes 6 to 9 + box 12) is positive)

 £ . 0 0

14 Loss brought forward used against this year's profits - if you have a non-FHL property business loss read the notes on property losses

 £ . 0 0

15 Taxable profit for the year (box 13 minus box 14)

 £ . 0 0

16 Loss for the year (if the amount in boxes 6 to 9 + box 12 minus (box 5 + box 10 + box 11) is positive)

 £ . 0 0

17 Total loss to carry forward

 £ . 0 0

18 If this business is in the EEA, put 'X' in the box - read the notes

19 If you want to make a period of grace election, put 'X' in the box

Property income

Do not include furnished holiday lettings, Real Estate Investment Trust or Property Authorised Investment Funds dividends/distributions here.

<p>20 Total rents and other income from property</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 9 7 8 9 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>21 Tax taken off any income in box 20</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>22 Premiums for the grant of a lease – from box E on the Working Sheet – <i>read the notes</i></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>23 Reverse premiums and inducements</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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Property expenses

<p>24 Rent, rates, insurance, ground rents etc.</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 7 3 2 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>25 Property repairs, maintenance and renewals</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 4 9 5 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>26 Loan interest and other financial costs</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 7 8 2 4 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>27 Legal, management and other professional fees</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 6 7 5 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>28 Costs of services provided, including wages</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 0 7 8 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>29 Other allowable property expenses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 3 8 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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Calculating your taxable profit or loss

<p>30 Private use adjustment – <i>read the notes</i></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>31 Balancing charges – <i>read the notes</i></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>32 Annual Investment Allowance</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>33 Business Premises Renovation Allowance (Assisted Areas only) – <i>read the notes</i></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>34 All other capital allowances</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>35 Landlord's Energy Saving Allowance</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>36 10% wear and tear allowance – <i>for furnished residential accommodation only</i></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 9 7 9 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>37 Rent a Room exempt amount</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"/></p> <p>38 Adjusted profit for the year – from box O on the Working Sheet – <i>read the notes</i></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 2 6 6 8 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>39 Loss brought forward used against this year's profits</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>40 Taxable profit for the year (box 38 minus box 39)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 2 6 6 8 · <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>41 Adjusted loss for the year – from box O on the Working Sheet – <i>read the notes</i></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>42 Loss set off against 2012-13 total income – <i>this will be unusual – read the notes</i></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>43 Loss to carry forward to following year, including unused losses brought forward</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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1 Your name J o h n L S m i t h <input type="text"/>	2 Your Unique Taxpayer Reference (UTR) 1 1 1 1 1 1 1 1 1 1
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Summary of your enclosed computations

Please read the *Capital gains summary notes* on pages CGN 10 to CGN 13 before filling in this section. You must enclose your computations, including details of each gain or loss, as well as filling in the boxes.

3 Total gains (Boxes 19 + 25 + 31 + 32) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 9 9 0 0 . 0 0	10 Losses available to be carried forward to later years £ <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
4 Gains qualifying for Entrepreneurs' Relief (but excluding gains deferred from before 23 June 2010) - read the notes on page CGN 11 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 9 9 0 0 . 0 0	11 Losses used against an earlier year's gain (special circumstances apply) - read the notes on page CGN 12 £ <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
5 Gains invested under Seed Enterprise Investment Scheme and qualifying for exemption - read the notes on page CGN 11 and 12 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0	12 Losses used against income - amount claimed against 2012-13 income - read the notes on page CGN 13 £ <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
6 Total losses of the year - enter '0' if there are none £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 0 0 0 . 0 0	13 Losses used against income - amount claimed against 2011-12 income - read the notes on page CGN 13 £ <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
7 Losses brought forward and used in the year £ <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	14 Income losses of 2012-13 set against gains £ <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
8 Adjustment to Capital Gains Tax - read the notes £ <input type="text"/> <input checked="" type="checkbox"/> <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	15 Deferred gains from before 23 June 2010 qualifying for Entrepreneurs' Relief £ <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
9 Additional liability for non-resident or dual resident trusts £ <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	

Listed shares and securities

16 Number of disposals - read the notes on page CGN 13 <input type="text"/>	19 Gains in the year, before losses £ <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
17 Disposal proceeds £ <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	20 If you are making any claim or election, put 'X' in the box <input type="checkbox"/>
18 Allowable costs (including purchase price) £ <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	21 If your computations include any estimates or valuations, put 'X' in the box <input type="checkbox"/>

Unlisted shares and securities

<p>22 Number of disposals - read the notes on page CGN 14</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1</p> <p>23 Disposal proceeds</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 0 0 0 0 · <input type="text"/> <input type="text"/></p> <p>24 Allowable costs (including purchase price)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 0 · <input type="text"/> <input type="text"/></p>	<p>25 Gains in the year, before losses</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 9 9 0 0 · <input type="text"/> <input type="text"/></p> <p>26 If you are making any claim or election, put 'X' in the box</p> <p><input checked="" type="checkbox"/></p> <p>27 If your computations include any estimates or valuations, put 'X' in the box</p> <p><input type="checkbox"/></p>
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Property and other assets and gains

<p>28 Number of disposals</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1</p> <p>29 Disposal proceeds</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"/></p> <p>30 Allowable costs (including purchase price)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 0 0 0 · <input type="text"/> <input type="text"/></p> <p>31 Gains in the year, before losses</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"/></p>	<p>32 Attributed gains where personal losses cannot be set off</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"/></p> <p style="text-align: center; border: 1px solid black; padding: 2px;"><i>Box 33 is not in use</i></p> <p>34 If you are making any claim or election, put 'X' in the box</p> <p><input type="checkbox"/></p> <p>35 If your computations include any estimates or valuations, put 'X' in the box</p> <p><input type="checkbox"/></p>
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Any other information

36 Please give any other information in this space

Your name J o h n L S m i t h □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	Your Unique Taxpayer Reference (UTR) 1 1 1 1 1 1 1 1 1 1
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Self Assessment

You can use the Working Sheet in the *Tax calculation summary notes* to work out the total tax, Student Loan repayment and Class 4 NICs due or overpaid for 2012-13. If the result is a positive amount, enter it in box 1; if it is negative, enter it in box 2.

1 Total tax (this may include Student Loan repayment) and Class 4 NICs due before any payments on account £ □ □ □ □ 4 3 4 0 . 2 0	4 Class 4 NICs due £ □ □ □ □ □ □ □ □ 0 . 0 0
2 Total tax (this may include Student Loan repayment) and Class 4 NICs overpaid £ □ □ □ □ □ □ □ □ . □ □	5 Capital Gains Tax due £ □ □ □ □ 1 9 3 0 . 0 0
3 Student Loan repayment due £ □ □ □ □ □ □ □ □ . 0 0	6 Pension charges due £ □ □ □ □ □ □ □ □ . □ □

Underpaid tax and other debts

If you pay tax under PAYE, look at your PAYE Coding Notice and the notes in Section 11 of the *Tax calculation summary notes*, then fill in boxes 7, 8 and 9 as appropriate.

7 Underpaid tax for earlier years included in your tax code for 2012-13 - enter the amount shown as 'amount of underpaid tax for earlier years' from your P2 PAYE Coding Notice £ □ □ □ □ □ □ □ □ . □ □	9 Outstanding debt included in your tax code for 2012-13 - enter the amount from your P2 PAYE Coding Notice £ □ □ □ □ □ □ □ □ . □ □
8 Underpaid tax for 2012-13 included in your tax code for 2013-14 - enter the amount shown as 'estimated underpayment for 2011-12' from your P2 PAYE Coding Notice £ □ □ □ □ □ □ □ □ . □ □	

Payments on account

Please read the notes in Section 12 of the *Tax calculation summary notes* to see if you need to make any payments on account for 2013-14.

10 If you are claiming to reduce your 2013-14 payments on account, put 'X' in the box - enter the reduced amount of your first payment in box 11 and say why you are making the claim in box 17 overleaf <input type="checkbox"/>	11 Your first payment on account for 2013-14 - enter the amount (including pence) £ □ □ □ □ 1 2 0 5 . 1 0
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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"/> . <input type="text"/><input type="text"/></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"/> . <input type="text"/><input type="text"/></p>
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Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2012-13 because you are claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2012-13 certain losses from 2013-14. 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 2013-14 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

Client Name: Mr. John L Smith
 Report: Capital Gains
 Assessment Year: Year to 5th April 2013

Client Ref: SMI106
 UTR: 1111111111

Unlisted shares and securities

Sale of shares of a Company

Date of disposal 05/04/2013

	Share pool (SA104 holding) £	Acquired on same day £	Acquired in next 30 days £	Total £
Date of acquisition	06/04/2008			
Disposal proceeds	40,000	0	0	40,000
Incidental costs of disposal	(0)	(0)	(0)	(0)
Net disposal proceeds	40,000	0	0	40,000
Cost / Value at 31/03/1982	(100)	(0)	(0)	(100)
Incidental costs of acquisition	(0)	(0)	(0)	(0)
Net gain or (loss)	39,900	0	0	39,900

Property and other assets and gains

Default of a lona

Date of disposal 05/04/2013

	Acquisition £	Enhancement £	Total £
Date of acquisition	06/04/2008		
Disposal proceeds	0	0	0
Incidental costs of disposal	(0)	(0)	(0)
Net disposal proceeds	0	0	0
Cost / Value at 31/03/1982	(10,000)	(0)	(10,000)
Incidental costs of acquisition	(0)	(0)	(0)
Net gain or (loss)	(10,000)	0	(10,000)

Disposal of qualifying businesses

A company

Date	Description	Disposal proceeds £	Cost / Value at 31/03/1982 £	Incidental costs of acquisition £	Incidental costs of disposal £	Net gain / (loss) £
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Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

05/04/2013	Sale of shares of a Company	40,000	(100)	(0)	(0)	39,900
	Aggregated gain / (loss)					39,900
	Gain / (loss) on disposal of business					39,900

Client Name: Mr. John L Smith
 Report: Capital Gains
 Assessment Year: Year to 5th April 2013

Client Ref: SMI106
 UTR: 1111111111

Losses & adjustments

	Capital losses			Income losses
	Current year	1996/97 & later b/f	1995/96 & earlier b/f	to be used against gains
	£	£	£	£
Total losses (including clogged losses)	10,000	0	0	0
Unrelievable clogged losses	(0)	(0)	(0)	
Losses brought forward available to offset		0	0	
Losses used against: - An earlier year's gain	(0)			
- 2012-13 income	(0)			
- 2011-12 income	(0)			
Net losses of the year (including clogged losses)	10,000			
Losses used against current year gains	(10,000)	(0)	(0)	(0)
Unused losses	0	0	0	0
Reduction for current year clogged losses offset	(0)	(0)	(0)	
Adjusted unused losses	0	0	0	
Unrelieved clogged losses	0	0	0	
Total losses available to be carried forward	0	0	0	

Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Taxable gains

	Gains qualifying for ER £	Other gains £	Total £
Capital gains after reliefs	39,900	0	39,900
Capital losses used against current year gains	(10,000)	(0)	(10,000)
Gains after current year losses	29,900	0	29,900
Income losses used against gains	(0)	(0)	(0)
Capital losses brought forward used against gains	(0)	(0)	(0)
Gains after reliefs and losses	29,900	0	29,900
Attributed gains (personal losses cannot be offset)		0	0
Chargeable gains	29,900	0	29,900
Annual exempt amount	(10,600)	(0)	(10,600)
Taxable gains	19,300	0	19,300
Capital gains tax rate applicable	10%	18% / 28%	

Client Name: Mr. John L Smith
Report: Capital Gains
Assessment Year: Year to 5th April 2013

Client Ref: SMI106
UTR: 1111111111

Entrepreneurs' Relief

Total

£

£

Gains on which ER is claimed

A company 39,900

Entrepreneurs' Relief Summary

ER lifetime limit brought forward at 6 April 2012 500,000

Qualifying gains on which ER claimed (39,900) 460,100

Other adjustments 0

ER lifetime limit carried forward at 5 April 2013 460,100