



Strictly Private & Confidential

Mr J Smith
Smith Ltd
124 High Street
England City
PO23 XTT

Our ref: P46

29 April 2016

Dear Mr Smith

FORM P46 FOR YOUR EMPLOYEE

Please find enclosed form P46 for your new employee. Please complete the form where highlighted /crossed in pencil and return it to us as soon as possible to enable us to send to HM Revenue & Customs (Please complete both sides).

If you need any assistance, please email Payroll Department at payroll@friendly-accountants.com **OR** call on 020 8619 1485 or 020 8518 0888

We request that you kindly check the payslips and correspondence you receive from us. Do let us know of any amendments you wish to make or if we have made any errors.

Yours sincerely

Friendly Accountants

**Payroll Department
Encl.**



Section one To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer. Use capital letters when completing this form.

Your details

National Insurance number

This is very important in getting your tax and benefits right

Grid for National Insurance number: 6 boxes

Title - enter MR, MRS, MISS, MS or other title

Text box for title

Surname or family name

Grid for Surname: 12 boxes

First or given name(s)

Grid for First name: 12 boxes

Gender. Enter 'X' in the appropriate box

Male Female

Date of birth DD MM YYYY

Grid for Date of birth: 8 boxes

Address

House or flat number

Grid for House or flat number: 6 boxes

Rest of address including house name or flat name

Grid for Rest of address: 12 boxes

Postcode

Grid for Postcode: 8 boxes

Your present circumstances

Read all the following statements carefully and enter 'X' in the one box that applies to you.

A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit or a state or occupational pension.

B - This is now my only job, but since last 6 April I have had another job, or have received taxable Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. I do not receive a state or occupational pension.

C - I have another job or receive a state or occupational pension.

Student Loans

If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your Student Loan, enter 'X' in box D. (If you are required to repay your Student Loan through your bank or building society account do not enter an 'X' in box D.)

Signature and date

I can confirm that this information is correct

Signature

Text box for signature

Date DD MM YYYY

Grid for Date: 8 boxes

Section two To be completed by the employer

File your employee's P46 online at www.hmrc.gov.uk/employers/doitonline

Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at www.hmrc.gov.uk/employers/working_out.htm and in the E13 Employer Helpbook *Day-to-day payroll*.

Employee's details

Date employment started DDMMYYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Works/payroll number and department or branch (if any)

<input type="text"/>
<input type="text"/>

Job title

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Employer's details

Employer PAYE reference

Office number Reference number

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Address

Building number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Employer name

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Rest of address

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Postcode

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Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to www.hmrc.gov.uk/employers/rates_and_limits.htm

Enter 'X' in the appropriate box

Box A

Emergency code on a **cumulative** basis

<input type="text"/>	<input type="text"/>
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Box B

Emergency code on a **non-cumulative** Week 1/Month 1 basis

<input type="text"/>	<input type="text"/>
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Box C

Code BR

<input type="text"/>	<input type="text"/>
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Tax code used

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If Week 1 or

Month 1 applies,

enter 'X' in this box

<input type="text"/>

Send this form to your HM Revenue & Customs office on the first pay day.

If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, **do not send the form until their earnings reach the NICs lower earnings limit.**