HM Revenue & Customs

Company Tax Return online filing from 1 April 2011

1. Do you need help to file online?

Yes → **2. Please refer to HMRC's online help and guides or contact the Online Services Helpdesk, Go to Box 3.**

No ↓

3. Are you now able to file your return online and on time?

Yes → **4. Please access your Corporation Tax Online account and submit your return.**

No ↓

5. Will you be unable to file online by your filing deadline because of:
- **a problem with HMRC's filing service?**
- **an unforeseeable problem with your or your agent's/adviser's IT?**

Yes → **6. HMRC want you to file your return online and on time. Where this is not possible, you may contact your Corporation Tax Office to explain and obtain advice. You may be allowed:**
- **a further short period of time to file online (where HMRC accept that you will have a 'reasonable excuse' throughout that period)**
- **by exception, to file a paper return where this is the only practical alternative**

If your return is submitted after the normal filing deadline, or on paper, it will need to be accompanied by an explanation. HMRC has provided a form for this.

No ↓

7. Will you be unable to produce and attach your accounts*/computations in iXBRL (Inline eXtensible Business Reporting Language) by your filing deadline, because of the late delivery of your online filing software?

Yes → **8. Please contact HMRC using the e-mail link below, give the detail of the problem and provide a contact name and telephone number. HMRC has set up a specialist team to deal with these queries and someone from that team will contact you to discuss the issue and agree the action to be taken. Email HMRC.**

No ↓

9. Will you be unable to produce and attach your accounts*/computations as iXBRL files by your filing deadline for any IT-related reason other than that referred to in Box 7 above?

Yes → **10. HMRC wants you to file your online return on time with accounts*/computations as iXBRL files. Where this is not possible you may contact your Corporation Tax Office to explain and obtain advice. You may be allowed:**
- **some further time (see Box 6 above) to file if this means you can send the return with accounts*/computations as iXBRL files**
- **in exceptional circumstances to file with accounts*/computations in PDF format**

If your return is submitted after your normal filing deadline, or as a PDF file when it should be as an iXBRL file, it will need to be accompanied by an explanation. HMRC has provided a form for this.

No ↓

11. Has your filing deadline already passed, but you have been unable to file online with accounts*/computations as iXBRL files, because of the type of IT problems referred to in Boxes 5 and 9 (above)?

Yes → **12. HMRC would still like you to file online if at all possible, and where necessary they may, by exception, accept the accounts/computations as a PDF file.**

If you can't file online, HMRC may - by exception - be able to accept a paper return.

In any event, please provide full details of the problem with submitting your return. HMRC has provided a form you may wish to use for this.

HMRC will then review and consider whether you have a 'reasonable excuse' for failing to file by the deadline.

*** Please note: unincorporated organisations can send their accounts as either a PDF or iXBRL file.**