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Please return to

For information onlyEmployer PAYE reference /
HMRC office phone numberYour reference
Accounts Office reference**PAYE Income Tax, National Insurance contributions (NICs) and related payments**

If in the tax year you were required to prepare any P11 *Deductions Working Sheets*, you are required by law to:

- complete and sign this Return or send it online.
If you send your Return online you must not send this form
- send the 'National Insurance copy' and 'Tax copy' of form P14 *End of Year Summary* (or online equivalent), for each employee for whom you were required to complete a form P11 *Deductions Working Sheet* (or equivalent record) during the year
- send, where applicable, P35(CS) *Continuation Sheets* and form P38A *Employer Supplementary Return*. (Forms P38(S) *Student employees* should not be sent with this Return, but must be kept for at least three years)
- send the Return, including any of the above, in time to reach the above HM Revenue & Customs office by **19 May** following the end of the tax year.

You may be charged a penalty if your Return is received late.

Help

For step-by-step guidance on completing this Return:

- see the Employer Helpbook E10 *Finishing the tax year* included on the *Employer CD-ROM*
- go to www.hmrc.gov.uk/employers
- phone our Employer Helpline on **08457 143 143**
- contact your HM Revenue & Customs office at the address shown above.

You can get paper copies of all the forms and booklets mentioned on this Return from our Employer Orderline.

- Order online at www.hmrc.gov.uk/employers/emp-form.htm
- Phone **08457 646 646**
- Fax **08702 406 406**

Other important dates following the end of the tax year

- By 19 April** – if you do not pay electronically and you post your payment, please pay all outstanding tax and NICs so your payment reaches us no later than 19 April to avoid being charged interest
- By 22 April** – if you pay by an approved electronic payment method, please pay all outstanding tax and NICs so that cleared funds for your payment reach us no later than 22 April to avoid being charged interest (and a surcharge in the case of employers who have to pay electronically)
- By 31 May** – give a P60 *End of Year Certificate* to each relevant employee
- By 6 July** – submit online or on paper, forms:
 - P9D *Expenses payments and income from which tax cannot be deducted*
 - P11D *Expenses and Benefits*, and
 - P11D(b) *Return of Class 1A National Insurance contributions due, Return of expenses and benefits – Employer declaration*– give a copy of forms P11D or P9D (or equivalent information) to each relevant employee
- By 19 July** – if you post your payment, please pay any Class 1A NICs so your payment reaches us no later than 19 July
- By 22 July** – if you pay by an approved electronic payment method, please pay any Class 1A NICs so that cleared funds for your payment reach us no later than 22 July.

Do not include payment with this form. If a payment is due, please use one of our recommended methods to pay direct to our Accounts Office. There is 'How to pay' guidance in your P30BC *Payslip Booklet* notes or in the letter we issue in place of your booklet or go to www.hmrc.gov.uk/howtopay/payee.htm

Now fill in pages 2 and 3 ►

Part 1 Summary of employees and directors

- If you are sending your form P35 and all of your forms P14 on paper you must:
 - list **each employee or director** for whom you have completed a form P11 *Deductions Working Sheet* (or equivalent record).
If you have more than ten entries, please prepare P35(CS) *Continuation Sheets*
 - ensure that all forms P14 are enclosed with this Return.
- If some or all of your forms P14 are not enclosed with this Return because they are being sent by Internet, Electronic Data Interchange (EDI) or magnetic media, there is no need to complete the 'Part 1 Summary of employees and directors' section of this Return. Instead you must begin by completing boxes 3 and 6 of the 'Part 2 Summary of payments for the year' section below.

Employee name

Put an asterisk (*) by the name if the person is a director

National Insurance contributions (NICs)

Enter the total NICs from **column 1d** on form P11. Write 'R' beside any minus amounts.

£
£
£
£
£
£
£
£
£
£
£

Income Tax deducted or refunded in this employment. Write 'R' beside an amount to show a net refund.

£
£
£
£
£
£
£
£
£
£
£

Total NICs shown above after deducting amounts marked 'R' **1** £

Totals from P35(CS) Continuation Sheets **2** £

Total tax shown above after deducting amounts marked 'R' **4** £

Totals from P35(CS) Continuation Sheets **5** £

Part 2 Summary of payments for the year

Total NICs 1 + 2 **3** £

see Note 2

Total tax 4 + 5 **6** £

see Note 2

Advance received from HM Revenue & Customs to refund tax **7** £

Total tax 6 + 7 **8** £

Combined amounts

Total NICs and tax 3 + 8 **9** £

Total Student Loan deductions **10** £

see Note 3

9 + 10 **11** £

Statutory payments recovered

see Note 4

Statutory Sick Pay (SSP) recovered **12** £

Statutory Maternity Pay (SMP) recovered **13** £

NIC compensation on SMP **14** £

Statutory Paternity Pay (SPP) recovered **15** £

NIC compensation on SPP **16** £

Statutory Adoption Pay (SAP) recovered **17** £

NIC compensation on SAP **18** £

Total of boxes 12 to 18 **19** £

Funding received from HM Revenue & Customs to pay SSP/SMP/SPP/SAP **20** £

19 minus 20 **21** £

11 minus 21 **22** £

see Note 5

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Deductions made from subcontractors **23** £

see Note 6

Amount payable for the year 22 + 23 **24** £

NICs and tax paid already **25** £

Tax-free Incentive payment received during the year *see Note 7* **26** £

NOW PAYABLE 24 minus 25 and 26 **27** £

CIS deductions suffered Total of column E on form CIS132 **28** £

Revised amount now payable 27 minus 28 **29** £

Fill in boxes 28 and 29 only if you are a **limited company** that has had CIS deductions made from payments received for work in the construction industry.

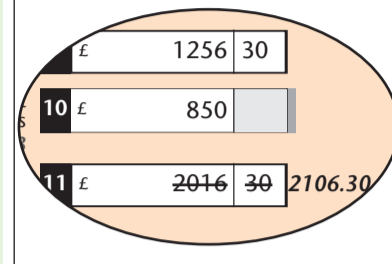
Guidance notes –

Some useful hints are given below. For step-by-step guidance refer to the 'Help' section on page 1.

If any of the boxes do not apply to you, please leave them blank.

If you make a mistake and record the wrong entry:

- draw a line through the entry so that it can still be read, and
- record the correct figure alongside.



Note 1

Boxes **1** to **6** Enter 'R' beside any minus amounts.

Note 2

Boxes **3** and **6** If you are not required to complete the 'Part 1 Summary of employees and directors' section you should begin by entering the respective NICs and Income Tax totals for all employees for whom you have completed a form P11 (or equivalent record).

Note 3

Box **10** Whole pounds only. Do not enter pence in shaded area.

Note 4

Boxes **12** to **18** Do not enter the totals paid.

Only enter the amounts you are entitled to recover. You will find this in your P30BC *Payslip Booklet* or your own equivalent payment record.

Note 5

Box **22** If box **21** is a minus figure then add box **21** to box **11**

Note 6

Box **23** Enter the total CIS deductions on account of tax from box 4.6 on your CIS300 monthly Returns.

Note 7

Box **26** If a tax-free payment was credited to your PAYE payment record for this year, for having sent any previous year's Return online, enter the amount. If the tax-free payment was repaid directly to you or your adviser by cheque, leave this box blank.

Do not include a payment with this Return. If a payment is due, please make it immediately. See page 1 for notes on how to pay.

Please now fill in page 4

Part 3 Checklist

You must answer each question

1 Have you sent a form P14 *End of Year Summary* or completed and retained a form P38(S) *Student employees* for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?

No Yes

If 'No', please send a form P38A *Employer Supplementary Return*.

2 Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?

No Yes

3 As far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees while they were employed by you during the year?

No Yes

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4 Did anyone **employed** by a person or company **outside the UK** work for you in the UK for 30 or more days in a row?

No Yes

If 'Yes', have you sent a form P14 for them?

No Yes

5 Have you **paid** any of an employee's pay to **someone other than the employee**, for example, to a school?

No Yes

If 'Yes', have you included this pay on their form P14?

No Yes

6 Are you a Service Company?

No Yes

If 'Yes', have you operated the Intermediaries legislation (sometimes known as **IR35**) or the Managed Service Companies legislation?

No Yes

For more detailed information, see CWG2 *Employer Further Guide to PAYE and NICs*.

Part 4 Contracted-out pension schemes *if applicable*

If you have a Contracted-out pension scheme, enter your Employer Contracted-out number (ECON) from your contracting-out certificate

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Part 5 Employer certificate and declaration

Tick one box to complete each statement below. This certificate and declaration covers any documents authorised by us as substitutes for the forms mentioned below. We may penalise or prosecute you if you make false statements.

I declare and certify that

- forms P14 *End of Year Summary* for each employee or director for whom I was required to complete a form P11 *Deductions Working Sheet* (or equivalent record) during the year, are all enclosed

or

- have been sent separately in one or more parts[†]

[†] If forms P14 have been sent in more than one part, please enter the number of parts sent, **not the total number of forms P14**, and note that only one P35 is required reflecting all P14 parts. For more detailed information, see the *Guide to filing PAYE forms online and paying electronically*.

- completed form P38A *Employer Supplementary Return* is enclosed is not due

- completed forms P11D and P11D(b) *Returns of expenses payments, benefits and Class 1A contributions* are due are not due

All the details on this Return and any forms enclosed or sent separately are fully and truly stated to the best of my knowledge and belief.

Employer signature

Please print your name

Capacity in which signed

Date

Please give a daytime phone number. It will help speed things up if we need to talk to you about your Return.

By law this Return must reach us by 19 May.