

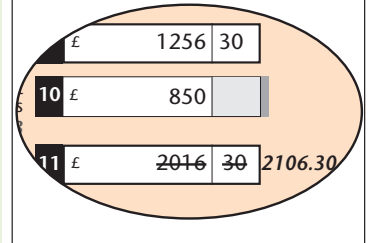
Part 1 Summary of employees and directors

- 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.

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.



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Employee name

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

ELLIOT	CP *
BARKER	AL
DOE	JM
FRASER	FM
MILLS	V
WILLIAMS	IP

National Insurance contributions (NICs)

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

£	3298	88
£	2713	36
£	2741	09
£	2612	48
£	2814	24
£	1255	15
£		
£		
£		
£		

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

£	3537	75
£	2787	75
£	2243	20
£	2262	75
£	2912	75
£	1091	67
£		
£		
£		
£		

Total NICs shown above after deducting amounts marked 'R'
1 £ 15435 20

Total tax shown above after deducting amounts marked 'R'
4 £ 15235 87

Totals from P35(CS) Continuation Sheets
2 £

Totals from P35(CS) Continuation Sheets
5 £

Part 2 Summary of payments for the year

Total NICs 1 + 2 see Note 2
3 £ 15435 20

Total tax 4 + 5 see Note 2
6 £ 15235 87

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

2912 75

Total tax 6 + 7
8 £ 15235 87

Combined amounts

Total NICs and tax 3 + 8
9 £ 30671 07

Total Student Loan deductions see Note 3
10 £

9 + 10
11 £ 30671 07

Statutory payments recovered

see Note 4

Statutory Sick Pay (SSP) recovered
12 £ 225 31

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 £ 225 31

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

19 minus 20
21 £ 225 31

11 minus 21
22 £ 30445 76
 see Note 5

Deductions made from subcontractors see Note 6
23 £

Amount payable for the year 22 + 23
24 £ 30445 76

NICs and tax paid already
25 £ 30445 76

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

NOW PAYABLE 24 minus 25 and 26
27 £ NIL

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.

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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