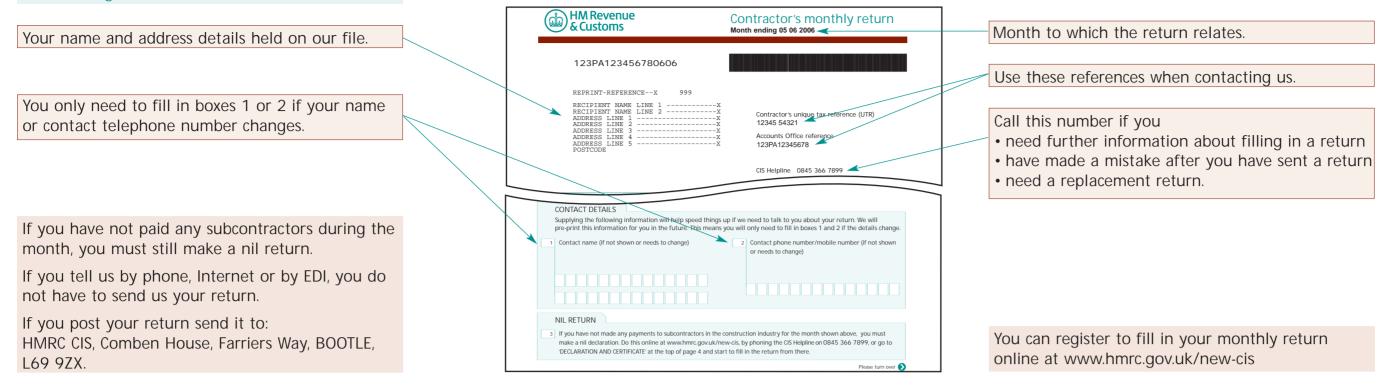


Guide to CIS Contractor's monthly return How to complete forms CIS300, CIS300(CS), CIS300(Man) and CIS300(CS)(Man)

We will send you a return towards the end of each tax month (a tax month runs from the 6th of one month to the 5th of the next). We will fill in the return with the information that we hold about your business and the subcontractors that have been verified or you have paid recently. You must check information on the return, add any new subcontractors not already shown, enter details of all payments with details of deductions and consider and sign the declarations. You must send the return to reach us by the 19th of the month, otherwise you will incur a penalty.

CIS300 Page 1



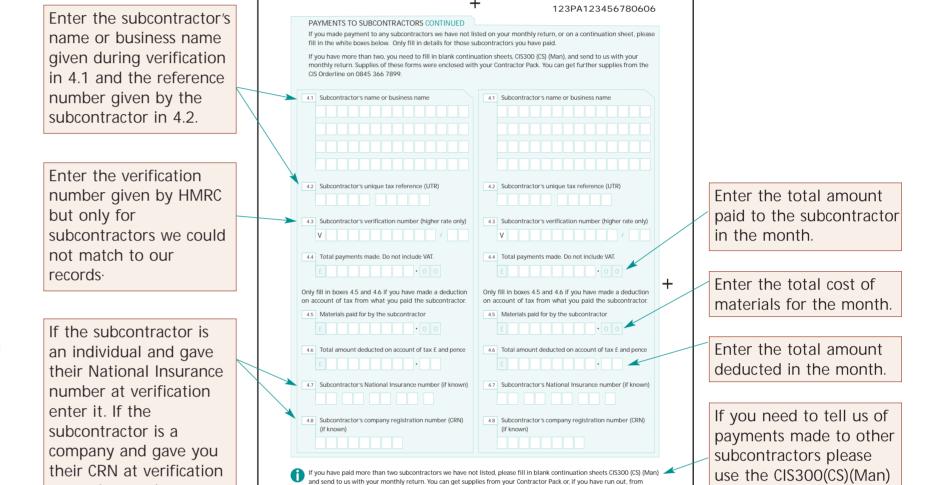
CIS300 Page 2

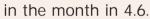
Will contain details of subcontractors you have previously paid or verified. If you haven't paid a subcontractor leave the box blank.

		н	- 12
Name of subcontractors you have previously paid or verified.		PAYMENTS TO SUBCONTRACTORS Please do not change any of the details we have printe CIS Helpline. Use black ink to fill in the white boxes below. Only fill If you haven't paid the subcontractor, please leave the	in the details for those subc
Deference number of		4.1 Subcontractor's name BOB THE BUI LDER	4.1 Subcontractor's na MASTER BUI
Reference number as confirmed by HMRC.		4.2 Subcontractor's unique tax reference (UTR) 54321 12345	4.2 Subcontractor's ur 98765 5678
	-	4.3 Subcontractor's verification number V1000000321	4.3 Subcontractor's ve V100000062
Number supplied at verification as confirmed		4.4 Total payments made. Do not include VAT. £ • 0 0	44 Total payments ma
by HMRC.		Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.	Only fill in boxes 4.5 and 4 on account of tax from wi
		4.5 Materials paid for by the subcontractor	4.5 Materials paid for by t
Enter the total amount paid to the subcontractor in the month in 4.4.	4	4.6 Total amount deducted on account of tax £ and pence	4.6 Total amount deducted
	1	4.1 Subcontractor's name CONSTRUCTI ON & CO	4.1 Subcontractor's name
You only need to fill in boxes 4.5 and 4.6 if you have made a		Subcontractor's unique tax reference (UTR) 43210 01234 Subcontractor's verification number V1000000752	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
deduction on account of		4.4 Total payments made. Do not include VAT.	4.4 Total payments made. Do
tax. Enter the total cost		£ 00	*****
of materials paid in the		Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.	Only fill in boxes 4.5 and 4.6 if on account of tax from what
month in 4.5 and the		4.5 Materials paid for by the subcontractor	4.5 Materials paid for by th
total amount deducted		4.6 Total amount deducted on account of tax £ and pence	4.6 Total amount deducte

CIS300 Page 3

Fill in when you want to tell us of payments made to subcontractors who do not appear on Page 2 or CIS300(CS) -**Continuation Sheet**







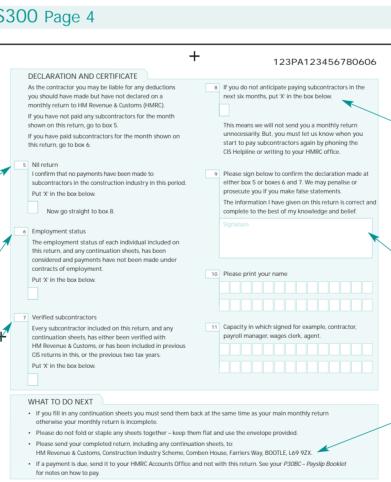
We will send continuation sheets with your return if we hold details for five or mo usly. If we have sent you any cont

If you make a mistake cross out the wrong information and write the correct information underneath. Page 2 only includes details for 4 subcontractors, if we hold details for more we will send you continuation sheets CIS300(CS). Please look at them before filling in page 3.

> If you want to tell us that you have not paid any contractors in the month using the return form, place an 'X' in the box. If you tell us by phone, Internet or EDI, you do not have to send us your return.

You must consider the employment status for each individual you have included on the return and place a 'X' in the box to confirm that payments have not been made under contracts of employment.

If you have verified every subcontractor included on this return or have included them on a previous return in this tax year or the two previous tax years you must place an 'X' in the box.

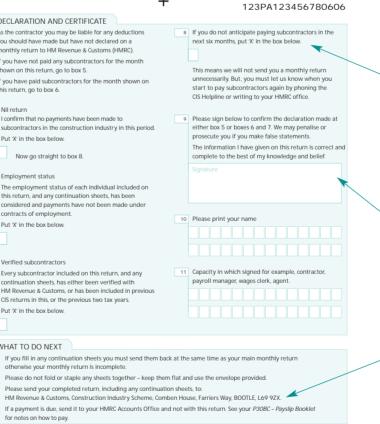


the CIS Orderline on 0845 366 7899

continuation sheet.

CIS300 Page 4

enter the number.



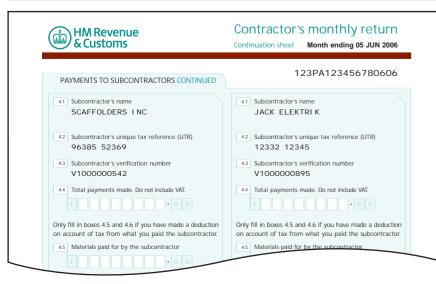
If you do not plan to pay subcontractors for a while place an 'X' in the box and we can stop sending you returns for the next six months. IMPORTANT - You must tell us as soon as you start paying subcontractors again as it is your responsibility to ensure a monthly return is submitted when one is due.

Unsigned returns will not be accepted and will be sent back to you. If we receive your return later than the 19th of the month you will incur a penalty.

Please send your return to this address by the 19th of the month otherwise you will incur a penalty. You should get your return back to us by this date regardless of whether you are in discussion with us about any issues concerning the return.

CIS300(CS)

Pre-populated continuation sheet - sent with your CIS300 Contractor's monthly return if we hold details for more than four subcontractors.



CIS300(Man)

Only use when you have lost your original pre-populated CIS300. Phone 0845 366 7899 to get a manual return.

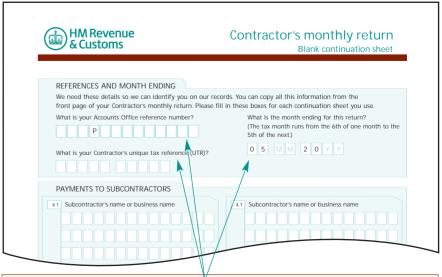
HM Revenue & Customs	Contractor's monthly return	
Г Л		
REFERENCES AND MONTH ENDING We need these details so we can be sure we have received What is your Accounts Office reference number? Take this from the front of your Payslip Booklet What is your Contractors unique tax reference (UTR)? This is the 10-digit number at the top of your Tax Return	d your return for the correct month. What is the month ending for this return? (The tax month runs from the 6th of one month to the 5th of the next.)	

When filling in a CIS300(Man) you need to tell us your Accounts Office reference number and your UTR.

You need to tell us the correct month so that we can update your records. The month should reflect when payments were made.

CIS300(CS)(Man)
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Blank continuation sheet



For each continuation sheet you use enter the Accounts Office reference shown on the CIS300 or from the front of your Payslip booklet along with your UTR. Don't forget to enter the month that is shown on the CIS300 as well.