



We are sending back your Contractor's monthly return and any continuation sheets for the following reasons.

- The return is not signed at Box 9 on page 4.
- The return is either a photocopy or is not official HM Revenue & Customs stationery.
- The continuation sheet is either a photocopy or not official HM Revenue & Customs stationery.

Please correct the forms and send back to us immediately in the enclosed envelope. The completed, signed monthly return and any continuation sheets must reach us no later than 14 days after the end of the tax month to which the return relates. You will incur a penalty if it is not received by the original due date.

Filing online

You can also fill in your monthly return online at www.hmrc.gov.uk/new-cis.

Nil return

If you have not paid any subcontractors this month, you can make a 'nil' return:

- online at www.hmrc.gov.uk/new-cis
- by phone **0845 366 7899**.

