

If these details are incorrect, please amend them here.

Your reference

Please use this reference if you write or phone.  
It will help to avoid delay.

Issued by

Phone

### Claim for repayment of subcontractor deductions in the tax year to 5 April 2015

Use this form to claim repayment of deductions made during the tax year to 5 April 2015.

#### When not to use this form

Use your tax return instead of this form if you are making your claim **after** 5 April 2015, the end of the tax year.

If you are in business on your own, rather than in a partnership, ask us for claim form CIS40(2014) 'Individual's repayment claim'.

#### To make your claim:

- complete each part of this form in turn, unless you are directed otherwise
- keep a record of the details from the payment and deduction statements for the tax year, ready to complete your tax return after 5 April 2015
- send the **original** payment and deduction statements to us at the above address, together with this fully completed form

We will work out any repayment you are due.

#### Help to decide when to claim repayment

Complete this part first to help decide if you should claim repayment now.

The partnership accounts which end in the year to 5 April 2015 have been prepared and the business profits are now known or the partnership has ceased and final accounts have been prepared. Put X in one box.

No  Yes

I hold the **original** payment and deduction statements for the tax year, fully completed by the contractor, showing the deductions made. Put X in one box.

No  Yes

I have paid all tax and Class 4 National Insurance contributions due. Put X in one box.

No  Yes

My tax affairs and those of the partnership are up to date. (This includes sending in tax returns and Employer and Contractor payments.) Put X in one box.

No  Yes

If you have put an X in all the Yes boxes in this part, go to 'Personal details' on page 2. **If you are unable to answer yes to one or more of these statements you should not make a claim now.**

Please contact any HM Revenue & Customs office if you need help.

## Personal details

Complete for all claims.

1 Partnership tax reference number

2 Your date of birth DD MM YYYY

3 Are you married or in a civil partnership? Put X in one box.

Yes  No  If No, go to question 4

If Yes, enter your husband's or wife's or civil partner's date of birth DD MM YYYY

4 Your National Insurance number

5 Your daytime phone number

(It is often easier to clear up any queries on your claim over the phone.)

## Details of your claim

We may ask for evidence to support the details you enter here.

6 Has the business ceased? Put X in one box.

Yes  No

7 Enter the date, between 6 April 2014 and now, on which **either** the partnership ceased **or** the accounting period of the partnership ended DD MM YYYY

8 For the accounting period ending on the date you have shown above in question 7, please enter:

the gross business income, excluding VAT

1 £

the total allowable business expenses and capital allowances

2 £

the net business profit (box 1 minus box 2)

3 £

9 Enter the total partnership deductions from the payment and deduction statements for the period since 6 April 2014

£

10 Enter the total of any other income you have received since 6 April 2014 which has **not** had Income Tax deducted, treated as deducted or treated as paid

£

We will normally send any repayment by cheque to you at the address shown on page 1. If you want to receive repayment in this way, please continue by completing the 'Statement of Consent by the partnership', starting on page 4.

If you want the repayment sent to a bank account, or to **someone else** (a nominee), first complete 'Sending the repayment elsewhere' on page 3 followed by the 'Declaration'. Please also make sure that you complete the 'Statement of Consent by the partnership', starting on page 4.

## Sending the repayment elsewhere

A nomination here relates to this claim only.

Would you prefer a repayment to go to your bank or building society or to a nominee?

Fill in either (a) or (b) below.

### (a) Send the repayment direct to the bank or building society account, as detailed below.

Name of bank or building society

Branch sort code

   -    -   

Bank or building society account number

Building society reference (if applicable)

Name of the account holder

### (b) Send the repayment by cheque to my nominee, shown below.

Full name and address of the nominee (use capital letters)

Name

Address

Postcode

Agent's reference (if your agent is the nominee)

## Declaration

Complete for all claims. False statements can result in prosecution.

- I:
- enclose all the **original** payment and deduction statements
  - have kept copies of the payment and deduction statements
  - authorise any repayment to be made to the person shown at (a) or (b) above, if applicable
  - **confirm that the information I have given here is correct and complete to the best of my knowledge and belief**

Signature

Date DD MM YYYY

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## Statement of Consent by the partnership

Complete for all claims.

**We must have this Statement of Consent signed by all the partners, before we can make any repayment.**

If the partner is a company, a director or the company secretary should sign this Statement of Consent, under the company name.

Please use this page, page 5 and any continuation sheets necessary to record all of the partners.

Full name and address of the partnership (use capital letters)

Name
Address
Postcode

Partnership tax reference

Number of partners

Number of completed continuation sheets

**For each partner, show the allocation of:**

- **partnership profit** for the accounting period ending in the tax year 6 April 2014 to 5 April 2015 – your accountant(s) will be able to calculate each partner's share of profit, as adjusted for tax purposes for the year; if you do not have an accountant(s) please contact any HM Revenue & Customs office for advice
- **partnership deductions** shown in payment and deduction statements since 6 April 2014

Partner's name

Partner's signature

Partner's tax reference

Share of profit as adjusted for tax purposes for the year

£

Share of deductions from payment and deduction statements

£

Partner's name

Partner's signature

Partner's tax reference

Share of profit as adjusted for tax purposes for the year

£

Share of deductions from payment and deduction statements

£

Partner's name

Partner's signature

Partner's tax reference

Share of profit as adjusted for tax purposes for the year

£

Share of deductions from payment and deduction statements

£

Partner's name <input type="text"/>	Partner's tax reference <input type="text"/> <input type="text"/>
Partner's signature <input type="text"/>	Share of profit as adjusted for tax purposes for the year £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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Partner's name <input type="text"/>	Partner's tax reference <input type="text"/> <input type="text"/>
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Partner's name <input type="text"/>	Partner's tax reference <input type="text"/> <input type="text"/>
Partner's signature <input type="text"/>	Share of profit as adjusted for tax purposes for the year £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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Deductions made from payment and deduction statements	<b>1</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Deductions made from payment and deduction statements from all continuation sheets	<b>2</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Total deductions shown in payment and deduction statements (box 1 plus box 2)	<b>3</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Finally, complete the 'Declaration' on page 3.	