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Accounting period ended 31 July 2017
Date of issue 15 April 2018

Office no: XXX UTR: XXXXX XXXXX

HMRC use: XXX XXXXX XXXXX A 01

Payment ref: XXXXXXXXXXXX00101A

CAPACITY DETAILS LINE 1
CAPACITY DETAILS LINE 2
As Trustee of

Your client needs to file their Company Tax Return for to 31 July 2017 by 22 September 2011

We wrote to your client on 23 September 2011 to tell them that their company needs to file one or more returns for the period specified in that letter.

Your client should also have paid any Corporation Tax amount they owe by 10 April 2012

Our records show we have not received your client's Company Tax Return. They need to file their return by the date above.

Your client will not be sent a reminder, so you need to show this letter to them and make sure they file on time.

If the company has Corporation Tax to pay, your client should do this now. You'll need to remind them of the

17-digit payment reference at the top of this letter so we can allocate their payment correctly. We charge interest on late payments.

How to file your client's Company Tax Return

You must file your client's Company Tax Return electronically. To do this, go to GOV.UK and search 'Corporation Tax for agents'.

Your client's return also needs to include the appropriate attachments in the right format. For more details on this, go to GOV.UK and search 'format for accounts forming part of a Company Tax Return'.

You must still file a return for your client for the period above, even if the client company has nil to file.

For information about how to tell us if the client company is dormant, go to GOV.UK and search 'dormant companies and associations'.

If your client is late filing their Company Tax Return they may have to pay a penalty.

To avoid penalties, file your client's Company Tax Return online by the filing date above. We can charge your client penalties for late returns.

The table below shows the penalties we'll charge your client if the return is filed late.

Filing late by:	We'll charge your client a penalty of:
1 day	£100
3 months	Another £100
6 months	We'll estimate the company's Corporation Tax bill and add a penalty of 10% of the unpaid tax
12 months	Another 10% of any unpaid tax

If your client's tax return is late 3 times in a row, the £100 penalties are increased to £500 each.

How to pay if the company owes Corporation Tax

Your client can find everything they need to pay online:

- go to **GOV.UK** and search 'pay your Corporation Tax bill'
- choose the payment method and follow the instructions

If your client is asked for an account number when paying, tell them they'll need to use 12001020 with sort code 08-32-10. The account name is HMRC Shipley.

Ask your client to check their payment reference before they pay

- When your client pays, they must use the 17-digit payment reference shown at the top of this letter.
- Your client's payment reference changes with each accounting period, so ask them to only use the payment reference at the top of this letter.
- If your client is using a banking app to pay, ask them to make sure they do not reuse a previous payment reference.

For information on payment dates, go to **GOV.UK** and search 'pay your Corporation Tax bill'.

If you have already filed your client's return and your client has paid any tax due, thank you. You do not need to do anything else.