

Unable to file using SA online

Claim for reasonable excuse under the provisions of TMA 1970 s118(2)

1 Name of taxpayer _____

2 UTR of taxpayer _____

Reason for claiming reasonable excuse:

3 Failure to file online due to an IT issue
(S118(2) TMA 70 refers) Yes

No

4 Failure to file online due to a non-IT issue
(S93 or S93(A) TMA 70 refers) Yes

No

Reason for filing on paper:

5 Is a copy of any error message attached? Yes

No - If no, question 6 needs
to be completed

6 Please explain why a return could not be
filed online.

7 What was the date when you tried to file
the particular return online
or
realised that it could not be filed online

8 Which software package you are using?

9 Date of claim

10 Agent name

11 Agent contact details and address
