

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 year to 5 April 2012

Use this form to claim repayment of deductions made during the tax year to 5 April 2012.

- Use your tax return instead of this form if you are making your claim **after** 5 April 2012, 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(2011).
- Complete each part of this form in turn, unless you are directed otherwise. Do **not** separate along the perforation between pages 3 and 4 of the form.
- 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 2012.
- 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.

To make your claim

Can I claim repayment now?

You **must** complete this part first to determine if you should claim repayment now.

The partnership accounts which end in the year to 5 April 2012 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 the statements you should not use this form to 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 National Insurance number

3 Your daytime phone number

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

4 Are you married or in a civil partnership? *Put 'X' in one box*

No Yes

5 If 'Yes', were either of you born **before** 6 April 1935?

Put 'X' in one box

No Yes

6 If 'Yes', enter both your dates of birth below

Your date of birth *DD MM YYYY*

Your husband's or wife's or civil partner's date of birth

7 Will you **or** your husband or wife or civil partner be 65 or over at 5 April 2012? *Put 'X' in one box*

No Yes

8 Will you **or** your husband or wife or civil partner be 75 or over at 5 April 2012? *Put 'X' in one box*

No Yes

Details of your claim

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

9 Has the business ceased? *Put 'X' in one box*

No Yes

10 Enter the date, between 6 April 2011 and now, on which **either** the partnership ceased **or** the accounting period of the partnership ended *DD MM YYYY*

11 For the accounting period ending on the date in 10, please enter:

the gross business income, excluding VAT

1 £

the total allowable business expenses and capital allowances

2 £

the net business profit (1 minus 2)

3 £

12 Enter the total partnership deductions from the payment and deduction statements for the period since 6 April 2011

£

13 Enter the total of any other income **you** have received since 6 April 2011 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 are content to receive repayment in this way, please continue by completing the Statement of Consent, 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 ensure 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?

Select **either (i) or (ii) below**, then sign and date this part of the form.

(i) 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

If you complete this part of the form, you **must** sign here.
A copy of your signature will not do.

I authorise you to send any repayment due.

Signature

Date *DD MM YYYY*

(ii) 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)*

If you complete this part of the form, you **must** sign here.
A copy of your signature will not do.

I authorise you to send any repayment due.

Signature

Date *DD MM YYYY*

Declaration

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

I enclose all the original payment and deduction statements.

I have kept **copies** of the payment and deduction statements.

The information I have given here is correct and complete to the best of my knowledge and belief.

Signature

Date *DD MM YYYY*

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 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 2011 to 5 April 2012
 - *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 2011.

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

£

