

KEEP THIS NOTICE

NOTICE TO SEND YOUR IN-YEAR PAYE FORMS AND YOUR 2009–10 EMPLOYER ANNUAL RETURN ONLINE, AND PAY ELECTRONICALLY FOR 2009–10

Our records show that you had 250 or more employees in your PAYE scheme on 19 October 2008.

This means that for the tax year 2009–10 you must:

- from 6 April 2009, send online your in-year starter and leaver information (P45 Part 1, P45 Part 3, P46 and similar notifications) [New](#)
 - send online your Employer Annual Return due 19 May 2010
 - pay your monthly PAYE, National Insurance contributions, Student Loan and Construction Industry Scheme deductions electronically
- or you may face a penalty or surcharge.

This notice does not change what you have to do for 2008–09. You can ask a payroll agent to send in-year and end-of-year forms online for you.

In-year forms online from April 2009

If more than one person or area in your business is responsible for sending in-year forms to us, you must make sure that they all know what to do. From 6 April 2009, if you send us forms on paper that you should have sent us online, we may charge you a penalty.

If you are not already sending in-year forms online, start **now** to make sure you are ready for April. Go to www.hmrc.gov.uk/inyear for more information.

Do more online

There is lots of other information you can send and receive quickly and accurately online. For example, you can get tax codes from us online and send us *Returns of Expenses and Benefits* (P11D).

Please show this notice to your agent, payroll bureau or whoever helps you with your payroll. If you are the agent or payroll bureau for this employer, please give a copy of this notice to your client.

Need help? See over

How to appeal against this notice

You can appeal against this notice if you had fewer than 250 employees on 19 October 2008.

Write to the address at the top of this letter within 30 days of receiving this notice and tell us how many employees you had on 19 October. Please include your Employer PAYE reference.

Getting Help

Online filing

If you would like more information and advice about online filing:

- go to www.hmrc.gov.uk/payee/onlinefiling-understanding.htm
- see the Learning Zone on your Employer CD-ROM (call the Employer Orderline on **08457 646 646** for a free copy)
- contact the Online Services Helpdesk on **0845 60 55 999**

Electronic payment

- go to www.hmrc.gov.uk/howtopay/employers.htm or
- contact one of our Customer Advisers on **0845 366 7816**

Other HM Revenue & Customs online services

If you are a Corporation Tax, Self Assessment or VAT customer you can also do business with us online. For more information about our range of online services go to www.hmrc.gov.uk/online/index.htm

