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Issuing Office name 1 max 28
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Issuing Office Addr 3 max 28
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Issuing Office Addr 5 max 28
Postcode

Employer's PAYE reference

[Date]

Notice to file online – keep this notice

Our records show that you had 250 or more employees in your PAYE scheme on 18 October 2009. This means that for the 2010-11 tax year you **must**:

- file your starter and leaver information (P45 Part 1, P45 Part 3, P46, P46(Pen) and P46(Expat)) online
- file your Employer Annual Return (P35 and P14s) online, by 19 May, **and**
- pay your monthly PAYE, National Insurance contributions, Student Loan and Construction Industry Scheme deductions electronically.

We may charge you penalties if you do not do this.

Note: You should not order paper P14s from the Employer Orderline when you are required to file them online.

Filing starter and leaver information online

You should have been filing starter and leaver information online since April 2009. Please make sure that everyone in your organisation who is responsible for sending starter and leaver information to us is aware that it must now be sent online. If you send this information to us on paper, when you should have sent it online, we may charge you a penalty. For more advice go to www.hmrc.gov.uk/inyear

Do more online

There is lots of other information you can file quickly and accurately online. For example, you can file your returns of expenses and benefits (P11D(b), P11D and P9D) online.

You can receive information from us online too; things like tax codes and notices. There is also a new PAYE Desktop Viewer that you can download to help you manage your online codes and notices easier; go to www.hmrc.gov.uk/payee/tools/PDV.htm

How to appeal against this notice

You can appeal against this notice if you had fewer than 250 employees on 18 October 2009.

If you want to appeal you will need to write to us at the address shown at the top of this letter, within 30 days of receiving this notice. You will need to tell us how many employees you had on 18 October 2009 and quote your Employer PAYE reference.

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.

Please turn over

Further help

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

- 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), or
- contact the Online Services Helpdesk on **0845 60 55 999**.

If you would like more information and advice about paying electronically:

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

Other HM Revenue & Customs online services

If you deal with Corporation Tax, Self Assessment or VAT, 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

