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Issuing Office name 1 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 fewer than 50 employees in your PAYE scheme on 18 October 2009. This means that for the 2009-10 tax year and onwards you **must** file your Employer Annual Return (P35 and P14s) online, by 19 May. **We may charge you penalties if you do not do this.**

You should not order paper P14s from the Employer Orderline as you are required to file your P14s online. However, if you ceased to have any employees during the 2009-10 tax year, you can still file your Employer Annual Return on paper as long as we receive it before 6 April 2010.

Under Government proposals, **from April 2011** you will have to file your starter and leaver information (that is P45 Part 1, P45 Part 3, P46, P46(Pen) and P46(Expat)) online as well. **If you do not, we may charge you a penalty.**

You can ask a payroll agent to send these forms online for you.

Filing starter and leaver information online

You don't have to wait to start sending your starter and leaver information (P45 Part 1, P45 Part 3, P46, P46(Pen) and P46(Expat)) online. Go to www.hmrc.gov.uk/inyear to find out how you will benefit by starting now.

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

Paying electronically

You can pay your monthly PAYE, National Insurance contributions, Student Loan and Construction Industry Scheme deductions electronically.

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**.

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

Exemptions from filing online

In certain circumstances you can claim exemption from filing online, which allows you to send your Employer Annual Return (P35 and P14s) on paper. If you want to claim exemption from filing online, you must be:

- a practising member of a religious society or order whose beliefs are incompatible with the use of electronic communications, or
- a care and support employer. By this we mean an employer that employs a person to provide domestic or personal services at or from the employer's home where:
 - the services are provided to the employer or a member of the employer's family
 - the recipient of the services has a physical or mental disability, or is elderly or infirm
 - the employer has not received a tax-free payment for filing online within the last three years, and
 - it is the employer who delivers the Employer Annual Return and not some other person on the employer's behalf.

How to appeal against this notice and claim exemption

If one of the categories described above applies to you and you want to file your Employer Annual Return on paper, write to us at the address shown at the top of page 1. You must write to us within 30 days of receiving this notice explaining the grounds for your appeal. Please quote your Employer PAYE reference in your letter.

Further help

Registering to file online

Before you can file online you need to register with us. Our dedicated team of online filing recruiters offer one-to-one support over the phone, and presentations that take you through the registration process step-by-step.

After you have registered we can give you all the help you need to send your starter and leaver information online. For more information go to www.hmrc.gov.uk/inyear

Local advice teams also offer a series of workshops designed specifically for new and small employers that include a presentation about filing online. If you would like to come along to this presentation, or any other workshop, you can:

- book online, go to www.hmrc.gov.uk/bst or
- call the advice team on **0845 603 2691**.

Filing online

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**.

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

