



Tax Reference 12345 12345

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Date 10 December 2010

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Somewhere
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Issued by
HM Revenue & Customs
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**31 JANUARY
IS THE ONLINE FILING
AND PAYMENT DEADLINE**
www.hmrc.gov.uk

Your **online** tax return must be filed by 31 January. You will be liable to a **£100 late filing penalty** if your tax return is received after this deadline. Any money you owe us must be paid on or before 31 January, otherwise you will be charged interest. You will also have to pay a surcharge of 5% if any amount remains unpaid after 28 February.

For further help and information go to www.hmrc.gov.uk/sa or phone the number above.

▼ If you need to use the payslip, please detach here ▼

Online filing

Why should you file your tax return online?

Self Assessment Online is simple to use, secure, efficient and available day and night. If you file online you will get an immediate acknowledgement so that you know we have received your tax return.

Self Assessment Online allows you to:

- complete and file tax returns
- view the latest copy of your Self Assessment statement, as well as any statements issued up to three years ago (up to a maximum of 30)
- view a breakdown of what you owe and any payments made
- view and amend address and contact details
- ask tax related questions using a secure email facility
- request repayments where your account is in credit, and
- make a claim to reduce payments on account.

Getting started

You will need to register and enrol to use our online service. This is simple - just go to www.hmrc.gov.uk/online and follow the on-screen instructions.







Once you have registered you will need to wait for an Activation Code before you can use the service. This will be sent to you by post and should arrive within seven working days of your registration.

You will need to use your Activation Code within 28 days of the date on the letter. If you do not activate the service within this time, the code will expire and you will have to register again.

Paying HMRC

Please ensure your payment reaches us by the due date.

We recommend the payment methods shown at 1 – 5 below. These are the most secure and efficient.

<p>1. Direct Debit To set up a Direct Debit payment go to www.hmrc.gov.uk and select the appropriate service (for example Self Assessment) from the <i>do it online</i> menu.</p>  <p>Login on the <i>Welcome to Online Services</i> page and select <i>Direct Debit payment</i> from the <i>Main menu</i>. If you are a new user you will first have to register and enrol for the appropriate service.</p>	<p>5. Post Office Take this form with your payment to any participating Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office accept payment by Debit Card.</p> 
<p>2. Direct Payment Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:</p>  <ul style="list-style-type: none">• payment amount• sort code 08-32-10• account name 'HMRC'• account number 12001020• your reference as shown on the payslip.	<p>6. Post If you use this method:</p>  <ul style="list-style-type: none">• make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'• include your payslip reference after 'HM REVENUE & CUSTOMS ONLY'• send the payslip and your cheque, both unfolded, to the Accounts Office (in the return envelope, if provided). A stamp for the correct postage is required. <p>If you do not have a return envelope, please send your cheque to: HM Revenue & Customs Accounts Office BRADFORD BD98 1YY</p>
<p>3. BillPay You can pay by Debit or Credit Card over the Internet. Go to www.billpayment.co.uk/hmrc and follow the guidance.</p> 	
<p>4. Your Bank If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'. Other banks may refuse to accept payment.</p> 	<p>Further payment information You can find further payment information online. Go to www.hmrc.gov.uk and under <i>quick links</i> select <i>Paying HMRC</i>. Or you can phone us on 0845 366 7816.</p>

Please do not write or mark below this perforation