

We will send you a return towards the end of each tax month (a tax month runs from the 6th of one month to the 5th of the next). We will fill in the return with the information that we hold about your business and the subcontractors that have been verified or you have paid recently. You must check information on the return, add any new subcontractors not already shown, enter details of all payments with details of deductions and consider and sign the declarations. You must send the return to reach us by the 19th of the month, otherwise you will incur a penalty.

CIS300 Page 1

- Your name and address details held on our file.
- You only need to fill in boxes 1 or 2 if your name or contact telephone number changes.
- If you have not paid any subcontractors during the month, you must still make a nil return.
- If you tell us by phone, Internet or by EDI, you do not have to send us your return.
- If you post your return send it to:
HMRC CIS, Comben House, Farriers Way, BOOTLE, L69 9ZX.

- Month to which the return relates.
- Use these references when contacting us.
- Call this number if you
 - need further information about filling in a return
 - have made a mistake after you have sent a return
 - need a replacement return.
- You can register to fill in your monthly return online at www.hmrc.gov.uk/new-cis

CIS300 Page 2

Will contain details of subcontractors you have previously paid or verified. If you haven't paid a subcontractor leave the box blank.

- Name of subcontractors you have previously paid or verified.
- Reference number as confirmed by HMRC.
- Number supplied at verification as confirmed by HMRC.
- Enter the total amount paid to the subcontractor in the month in 4.4.
- You only need to fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax. Enter the total cost of materials paid in the month in 4.5 and the total amount deducted in the month in 4.6.

CIS300 Page 3

Fill in when you want to tell us of payments made to subcontractors who do not appear on Page 2 or CIS300(CS) - Continuation Sheet

- Enter the subcontractor's name or business name given during verification in 4.1 and the reference number given by the subcontractor in 4.2.
- Enter the verification number given by HMRC but only for subcontractors we could not match to our records.
- If the subcontractor is an individual and gave their National Insurance number at verification enter it. If the subcontractor is a company and gave you their CRN at verification enter the number.

- Enter the total amount paid to the subcontractor in the month.
- Enter the total cost of materials for the month.
- Enter the total amount deducted in the month.
- If you need to tell us of payments made to other subcontractors please use the CIS300(CS)(Man) continuation sheet.

If you make a mistake cross out the wrong information and write the correct information underneath. Page 2 only includes details for 4 subcontractors, if we hold details for more we will send you continuation sheets CIS300(CS). Please look at them before filling in page 3.

- If you want to tell us that you have not paid any contractors in the month using the return form, place an 'X' in the box. If you tell us by phone, Internet or EDI, you do not have to send us your return.
- You must consider the employment status for each individual you have included on the return and place a 'X' in the box to confirm that payments have not been made under contracts of employment.
- If you have verified every subcontractor included on this return or have included them on a previous return in this tax year or the two previous tax years you must place an 'X' in the box.

CIS300 Page 4

- If you do not plan to pay subcontractors for a while place an 'X' in the box and we can stop sending you returns for the next six months. IMPORTANT - You must tell us as soon as you start paying subcontractors again as it is your responsibility to ensure a monthly return is submitted when one is due.
- Unsigned returns will not be accepted and will be sent back to you. If we receive your return later than the 19th of the month you will incur a penalty.
- Please send your return to this address by the 19th of the month otherwise you will incur a penalty. You should get your return back to us by this date regardless of whether you are in discussion with us about any issues concerning the return.

CIS300(CS)

Pre-populated continuation sheet - sent with your CIS300 Contractor's monthly return if we hold details for more than four subcontractors.

CIS300(Man)

Only use when you have lost your original pre-populated CIS300. Phone 0845 366 7899 to get a manual return.

- When filling in a CIS300(Man) you need to tell us your Accounts Office reference number and your UTR.
- You need to tell us the correct month so that we can update your records. The month should reflect when payments were made.

CIS300(CS)(Man)

Blank continuation sheet

- For each continuation sheet you use enter the Accounts Office reference shown on the CIS300 or from the front of your *Payslip booklet* along with your UTR. Don't forget to enter the month that is shown on the CIS300 as well.