



## Tax Return Checklist 2018/19

Please find below a list of the details/documents which we require in order to complete and submit your 2019 Tax Return.

If you could just check through the list and send on details relevant to your own situation we would be most grateful. We appreciate that not all the details are relevant to you, so please ignore any that do not apply to you.

Could we ask that you send in all your information in one go, rather than sending it in to us in bits and pieces? As we have an absolutely massive amount of mail during the busy season (April to August) this will help us enormously.

- ✓ Update of sea service, to include a clear photocopy of your Discharge Book entries (including inside front cover which shows your personal details) or Discharge Certificates, plus qualifying tax day sheets, certified ships' movements, proving precise dates of entering and leaving the UK or the twelve mile limit. If you spend any time in the Office between trips we will need these dates as well.
- ✓ Evidence in respect of any leave spent abroad, in terms of flight/ferry tickets, bank statements or credit card statements showing you making transactions whilst abroad, so as to prove your absence.
- ✓ If you are a Gas or Oil field worker, performing duties in the UK Sector of the North Sea, a signed and stamped statement from the Captain detailing time served onboard and the dates the vessel was outside the 12 mile limit at midnight, or a copy of the ship's log.
- ✓ Pay and tax details, in the form of a copy of your 2019 P60 or End of Year Financial Statement, if not, your payslips for the months of April 18 to March 2019.
- ✓ If you have received any benefits in kind or further income related to your job, you should also provide your form P11D, or list of private laundry income.
- ✓ If you are receiving a pension in addition to your employment income, i.e. forces pension, I will require a copy of the 2019 P60 which you should receive in this regard.
- ✓ If you are a Cadet or have been on study leave, your precise dates of attendance at college and whether receiving full pay and/or specified income during this period.
- ✓ If you have changed employment or had several employers, we will need the precise dates of starting and finishing with each employer and the relevant P45(s) or all payslips received during that employment.
- ✓ If you have been unemployed we will also need your P60U or statement of benefit received together with dates of unemployment.
- ✓ If you have investment income, such as shares and savings we will need details of these. The types of things we require are Certificates of Deduction of tax for each savings account and Share Dividend Vouchers. Even though most of your savings interest has not been taxed we still need the details to show on your tax return.
- ✓ We also require details of private pensions or Freestanding AVCs (if you don't know what one is you haven't got one!) which you may be paying into, to include the name of the pension provider and your membership number. Also can you confirm the NET amount you paid into the scheme during the period 6th April 2018 and 5th April 2019?



Should it be the case you have a property which is rented out, we will require full details of rents received and expenses incurred, for which you have receipts.

Please do NOT send us your receipts, as we do not have the time to spend sorting all these out. What we need is a simple list of your income and expenditure, if you have an Agent collecting the rent for you, they usually provide this.

Also, if you have a loan on that property we need a statement from the Mortgage Lender confirming the amount of interest paid on the loan during the 2018/19 tax year i.e. period ending 5th April 2019. If you sell an investment/rental property please let us know so that we can advise the best course of action.

However, do bear in mind that we are not qualified accountants and so, if we feel a case is getting too involved, we will advise you to take more specialized advice from a local Accountant. Legislation was introduced in Finance Bill 2016 to repeal the Wear and Tear Allowance provisions and make new provision for a deduction for the replacement of furnishings.

The deduction is available for capital expenditure on furniture, furnishings, appliances (including white goods) and kitchenware, where the expenditure is on a replacement item provided for use in the dwelling.

The amount of the deduction is the cost of the new replacement item, limited to the cost of an equivalent item if it represents an improvement on the old item (beyond the reasonable modern equivalent) plus the incidental costs of disposing of the old item or acquiring the replacement less any amounts received on disposal of the old item.

If you have a Student Loan and you earn in excess of £15,000 per year then you will need to make repayments to the Student Loan Company. So that we can complete your tax return correctly we need to know whether you have such a loan outstanding and the amount of any repayments made during the 2018/19 income tax year.

- ✓ If you are expecting an income tax refund could you please, when sending in your details, also let us have your account details into which you would like the refund to be paid. Do bear in mind that the Revenue are increasingly reluctant to issue cheques due to security issues in the post so this is the safest way to receive your hard-earned tax refund!
- ✓ Could you also confirm if you are in receipt of Child Benefit, and the amount per week you receive, the names and dates of birth of the children for whom you are claiming, and the Child Benefit number as we now need to record this fact on your return? A number of clients have asked us about the advisability of continuing to claim Child Benefit, particularly if you are earning in excess of £50,000, but our advice would be to continue to claim the benefit anyway as, if you need to return any of the benefit, this will be taken into account when we complete your return.
- ✓ If you have already received any refunds of tax in respect of the 2018/19 year, of which we are not aware, could you please let us have full details together with correspondence from the Revenue.
- ✓ Marriage Tax Allowance – if your partner does not have sufficient income to be liable to pay tax AND you only pay tax at the basic (20%) rate then it is possible for your partner to transfer part of their allowance to you. Unfortunately we cannot do this for you as your partner is the one who has to make the application, not the tax-payer. This can be done online at <https://www.gov.uk/marriageallowance> and you will need both your NI numbers and one of a range of different acceptable forms of ID for the non-taxpayer. If it is not possible to do this via the web then they can ring the tax office on 0300 200 3300. Please bear in mind that this transfer can only be done between couples who are married, or in a civil partnership.

**REMEMBER TAX DOESN'T HAVE TO BE TAXING!**

**IT JUST IS!!**