



Tax Return Checklist 2022/23

Please find below a list of the details/documents which we require to complete and submit your 2023 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.

Sea Service

- 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.

Income

- Pay and tax details, in the form of a copy of your 2023 P60 or End of Year Financial Statement, if not, your payslips for the months of April 22 to March 2023.
- If you have received any benefits in kind or further income related to your job, you should also provide your form P11D.
- If you are receiving a pension in addition to your employment income, i.e. forces pension, I will require a copy of the 2023 P60.
- 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. Please make your adviser aware and we will ask for the relevant information.
- 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 6 th April 2022 and 5 th April 2023?



Rental Income

If you do receive rental income please provide the following:

- Gross amount of rent received. This is the amount before any expenses have been deducted.
- A list of expenses you have incurred for which you have receipts. We don't need to see the actual receipts, please keep these safe.
- If you have a Lettings Agent, monthly statements from them.
- If you have a mortgage on the property we need a Certificate of Loan Interest paid from the mortgage provider. We only need the interest element of the mortgage.

Capital Gains Tax

- If you dispose of a residential property where the value is four times the capital gains allowance, currently £12,300, this needs to be declared to HMRC within 60 days of disposal. This is regardless of whether you made an actual gain. If this is the case please let your tax adviser know as soon as possible so that we can put the necessary steps in place. Also, please bear in mind that the CGT allowance is being cut to £6,000 from the 6th April 2023.
- If you have disposed of any other asset, shares or crypto assets for example, please inform your tax adviser of this.

Other Information

- 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 2022/23 income tax year. Also please let us know which plan the Student Loan is.
- If you have already received any refunds of tax in respect of the 22/23 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/marriage-allowance> 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!!