

# **FRIENDLY ACCOUNTANTS**

## **CORRESPONDENCE TO CLIENTS & HMRC FOR CHASING INFORMATION**

### **PAYROLL**

- LETTER TO CLIENT – WEEKLY PAYROLL
- LETTER TO CLIENT – MONTHLY PAYROLL
- LETTER TO CLIENT – UNDERPAYMENT
- LETTER TO HMRC – UNDERPAYMENT
- LETTER TO HMRC – CANCELLATION OF PAYE NO.
- LETTER TO HMRC – PENALTY DETERMINATION
- LETTER TO HMRC – NORMAL TAX CODE

**Strictly Private & Confidential**

Mr J Smith  
Smith Ltd  
124 High Street  
England City  
PO23 XTT

Ref: WK 01-04

29 April 2016

Dear Mr Smith

**Payroll for week 01-04: Week ending 03 May 2016 / Weekly Payroll for the month of April 2016.**

We have pleasure in enclosing herewith payslips for your employee and summary of PAYE and National Insurance Contributions.

Please note that amount of **£1356.53** as appended below is due to HM Revenue & Customs in respect of PAYE and NIC for the above month. It should be settled by 19 May 2016.

<b>PAYE Tax</b>	<b>£812.29</b>
<b>Employer's NIC</b>	<b>£641.14</b>
<b>Employee's NIC</b>	<b>£544.24</b>
<b>Total of NIC</b>	<b>£1185.38</b>
<b><u>Less : NIC Allowance</u></b>	<b><u>(641.14)</u></b>
<b>Total Payable</b>	<b><u>£1356.53</u></b>

For your information the wages cost for the month was £7780.46 (Gross wages – £7139.32 and employers NIC - £641.14).

**Payment Method:**

**You can pay by cheque. Please post to: HMRC, Direct, BX5 5BD.**

Alternatively, you can pay your PAYE online. Details are as follows:-

Account Name: HMRC PAYE, Account Number 12001039, Sort Code 08-32-10

Accounts Office Reference Number :

**We request that you kindly check the payslips and correspondence you receive from us. Do let us know of any amendments you wish to make or if we have made any errors.**

If you need any assistance, please email Payroll Department at [payroll@friendly-accountants.com](mailto:payroll@friendly-accountants.com) **OR** call on 020 8619 1485 or 020 8518 0888

Yours sincerely

**Friendly Accountants**

**Payroll Department**  
**Encl.**

**Strictly Private & Confidential**

Mr J Smith  
Smith Ltd  
124 High Street  
England City  
PO23 XTT

Ref: MTH 01  
29 April 2016  
Dear Mr Smith

**Payroll for Month 01 – April 2016: Monthly Payroll**

We have pleasure in enclosing herewith payslips for your employee and summary of PAYE and National Insurance Contributions.

Please note that amount of **£1386.20** as appended below is due to HM Revenue & Customs in respect of PAYE and NIC for the above month. It should be settled by 19 May 2016.

<b>PAYE Tax</b>	<b>£833.86</b>
<b>Employer's NIC</b>	<b>£652.75</b>
<b>Employee's NIC</b>	<b>£552.34</b>
<b>Total of NIC</b>	<b>£1205.09</b>
<b>Less: NIC Allowance</b>	<b>(£652.75)</b>
<b><u>Less : SMP</u></b>	<b><u>(£0.00)</u></b>
<b>Total Payable</b>	<b><u>£1386.20</u></b>

For your information the wages cost for the month was £7430.00 (Gross wages – £8082.75 and employers NIC - £652.75).

**Payment Method:**

**You can pay by cheque. Please post to:** HMRC, Direct, BX5 5BD.

Alternatively, you can pay your PAYE online. Details are as follows:-

Account Name: HMRC PAYE, Account Number 12001039, Sort Code 08-32-10

Accounts Office Reference Number :

**We request that you kindly check the payslips and correspondence you receive from us. Do let us know of any amendments you wish to make or if we have made any errors.**

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Yours sincerely

**Friendly Accountants**

**Payroll Department  
Encl.**

**Strictly Private & Confidential**

Mr J Smith  
Smith Ltd  
124 High Street  
England City  
PO23 XRT

Ref: Smith Ltd / Underpayment letter

21 June 2016

Dear Mr Smith

Kindly find enclosed **underpayment** letter from HM Revenue & Customs.

After submission of P35 for 2015-16, you have underpaid. Please settle the underpayment as soon as possible to avoid further interest.

Also please find enclosed herewith excel brake down PAYE & NIC for the year 2015-16.

If you need any assistance, please email Payroll Department at [payroll@friendly-accountants.com](mailto:payroll@friendly-accountants.com) **OR** call on 020 8619 1485 or 020 8518 0888

Yours sincerely

**Friendly Accountants**

**Payroll Department  
Encl.**



**NIC and EO**  
HM Revenue and Customs  
BX9 1BX  
United Kingdom

**Your Ref : 111/ 111111**

**Our ref: SMITH LTD**

29 May 2016

Dear Sirs/Madam

Thank you for your letter dated 08 May 2016 regarding underpayment, copy enclosed.

Kindly inform you that our client **SMITH LTD** already paid his total PAYE/NIC Liability of £2512.30 by Cheque.

Please find herewith excel break down of PAYE & NIC Liability for the year 2015-16 along with Cheque payment details.

Yours sincerely

**Friendly Accountants**

**Payroll Department**  
**Encl.**

**NIC and EO**  
HM Revenue and Customs  
BX9 1BX  
United Kingdom

**Our Ref: Smith Ltd**

**Your Ref: 111/111111**

21 June 2016

**Re : Cancellation of PAYE No.**

Dear Sirs / Madam

We would like to inform you that our client – **Smith Ltd** stopped all its operations under **this name from 05 May 2016.**

We kindly request you to please cancel the PAYE Scheme (**111/111111**).

Kindly do the needful at your earliest.

Yours sincerely

**Friendly Accountants**

**Payroll Department**  
**Encl.**

**NIC and EO**  
HM Revenue and Customs  
BX9 1BX  
United Kingdom

20 June 2016

Dear Sirs/Madam

**Your Ref: 111/111111**

**Our Ref: SMITH LTD**

Thank you for the notice of Penalty Determination on 17 June 2016, copy enclosed.

Kindly note that there were no employees since 06<sup>th</sup> April 2015, for that reason no P35 was submitted for the year 2015-16. If a P35 was filled the return would be a **NIL** Return. As no employees we would expect there to be no penalty either.

We kindly request you to please cancel the PAYE Scheme (**111/111111**).

**Under these circumstances, kindly withdraw the penalty imposed.**

If you have any queries do not hesitate to contact us.

Yours sincerely

**Friendly Accountants**

**Payroll Department**  
**Encl.**

**NIC and EO**  
HM Revenue and Customs  
BX9 1BX  
United Kingdom

**Our reference: SMITH LTD**

**Your reference: 111/111111**

06 June 2016

Dear Sir or Madam

Thank you for your letter dated 03<sup>rd</sup> June 2016, copy enclosed.

Please note that Mr John Smith getting wages income only from Smith Ltd from 1<sup>st</sup> July 2015 to till date. He has neither any other income nor employed at Smith & Sons.

Under this circumstances please update your record and provide normal tax code for Mr John Smith for tax year 2016-17.

If you need any assistance, please email Payroll Department at [payroll@friendly-accountants.com](mailto:payroll@friendly-accountants.com) **OR** call on 020 8619 1485 or 020 8518 0888

Yours sincerely

**Friendly Accountants**

**Payroll Department**  
**Encl.**