

Mr P Patel

111 Tax Road London TX1 1XX

Our Ref: PAT166

21 September 2016

Dear Mr Patel

Tax return year ended 5 April 2016.

We enclose for your attention your completed tax return for the year ended 5 April 2016, which includes relevant supplementary pages and the computation of your self assessment tax liability. We have completed the return based on information and explanations provided to us by you. The return must be submitted to the Revenue as soon as possible.

Please check this return carefully to ensure that it accurately records all your sources of income, capital gains and details of outgoings and allowances to which you may be entitled. If you are satisfied that the return is complete and correct, please sign and date it where indicated on the final page.

Your Tax Liability is Nil. If you disagree, kindly email <a href="mailto:tax@friendly-accountants.com">tax@friendly-accountants.com</a>.

Please check your tax return along with the partnership tax return and indicate your approval. Please keep tax returns with you as we will file online.

All tax returns need to be filed Online on or before 31 Jan 2014 otherwise a penalty of £100 will apply, unless your paper copy is posted to HMRC by latest 25 October (to be Safe) to HMRC by recorded delivery (last date is 31 October)

We have your UTR number. Therefore we will file your Tax Return online. You do not have to post your Tax Return to HMRC.

Yours sincerely

Friendly Accountant

Client Name: Mr. P Patel Client Ref: PAT166

Report: Tax calculation (SA302) UTR: 2222233333

Assessment Year: Year to 5 April 2016

£ £ £

Tax Calculation for Year to 5 April 2016

Income received (before tax taken off)

Profit from partnerships 4,609

Total income received 4,609

Less Personal Allowance (10,600)

Total income on which tax is due 0

Total income on which tax has been charged 0.00

Income Tax due 0.00

Tax that you owe 0.00

Summary

31 January 2017

No payments on account are due

**Appendix** 

**National Insurance contributions** 

**Profits from partnerships** 

ABC News 4,609.00

Total profits 4,609.00

**Class 2 National Insurance contributions** 

No Class 2 NIC due as profit is below threshold

**Class 4 National Insurance contributions** 

**Annual maximum Class 4 NIC** 

Total profits less adjustments 4,609.00
Lower limit (8,060.00)
Profits chargeable 0.00

Class 4 NIC at 9% on profits chargeable 0.00

Client Name:Mr. P PatelClient Ref:PAT166Report:PartnershipUTR:2222233333

Assessment Year: Year to 5th April 2016

££

0.00

0.00

## Schedule P : Partnership

### **ABC News**

Trading or Professional Income	•
--------------------------------	---

	4,786.00
	(177.00)
0.00	
0.00	0.00
3902.00	
	4,609.00
	0.00
	0.00
	4,609.00
0.00	
0.00	0.00
	4,609.00
_	0.00
-	4,609.00
-	
0.00	
4,609.00	
0.00	
	0.00 3902.00 0.00 0.00 0.00 4,609.00

Printed On: 23/09/2017 18:38:17 Page 1 of 1

By: Test User

Share of CIS deductions

Share of tax deducted from trading income



## Tax Return 2016

### Tax year 6 April 2015 to 5 April 2016 (2015-16)

UTR 2222233333 NINO SP864244A Employer reference  Date 06 April 2016  HM Revenue & Customs office address	Issue address Mr. P Patel 111 Tax Road London	٦
PT Operations North East England HM Revenue and Customs	LTX1 1XX	_
BX9 1AN		
Telephone <b>03000553568</b>	For <b>P Patel</b> Reference <b>PAT166</b>	

### Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2015 to 5 April 2016.

### **Deadlines**

We must receive your tax return by these dates:

- if you are using a **paper** return by **31 October 2016** (or 3 months after the date of this notice if that's later), or
- if you are filing a return **online** by **31 January 2017** (or 3 months after the date of this notice if that's later)

If your **return** is late you will be charged a £100 penalty. If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you **pay** late you will be charged interest and a late payment penalty.

### Most people file online

File your tax return with HMRC's free online service. It is simple to use and secure. It even calculates your tax for you so you know what you owe or are owed right away.

Go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar.

**Do not** use a search website to find HMRC services online.

To file on paper, please fill in this form using the following rules:

- Enter your figures in whole pounds ignore the pence
- Round down income and round up expenses and tax paid, it is to your benefit
- If a box does not apply, please leave it blank do not strike through empty boxes or write anything else

Patel (PAT166) - Page 1 of 12

## Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims - you may need some separate supplementary pages (see page TR 2 and the Tax Return notes). To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

## Your personal details

1 Your date of birth - it helps get your tax right DD MM YYYY  1 0 0 8 1 9 7 3	3 Your phone number
Your name and address - if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY	4 Your National Insurance number - leave blank if the correct number is shown above  SP864244A

# P Patel (PAT166) - Page 2 of 12

## What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2016 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1	Employment Were you an employee, director, office holder or agency worker in the year to 5 April 2016? Please read the notes before answering.  Fill in a separate 'Employment' page for each employment, directorship, etc. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.  Yes  No  Number	Trusts etc  Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.  Yes  No  Capital gains summary  If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business),
2	Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2016? (Answer 'Yes' if you were a 'Name' at Lloyd's.)  Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number'	or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital gains summary' page. If you do, you must also provide separate computations. Do you need to fill in the 'Capital gains summary' page and provide computations?  Yes  No  Computation(s) provided
	box below.  Yes No Number	<ul> <li>Residence, remittance basis etc</li> <li>Were you, for all or part of the year to 5 April 2016, one or more of the following:</li> <li>not resident</li> </ul>
3	Partnership Were you in partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.  Yes  No Number	<ul> <li>not domiciled in the UK and claiming the remittance basis</li> <li>dual resident in the UK and another country?</li> </ul> Yes <ul> <li>No</li> </ul>
4	UK property Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the notes if you have furnished holiday lettings.  Yes  No	9 Additional information Some less common kinds of income and tax reliefs, for example Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages. Do you need to fill in the 'Additional information' pages?  Yes  No
5	Foreign  If you:  • were entitled to any foreign income, or income gains  • have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets  • want to claim relief for foreign tax paid read the notes to decide if you have to fill in the 'Foreign' pages. Do you need to fill in the 'Foreign' pages?  Yes  No	If you need more pages  If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?  Yes  No  If 'Yes', you can go to  www.gov.uk/self-assessment-forms-and-helpsheets to download them, or phone 0300 200 3610 and ask us for the relevant pages.

### **Income**

Interest and dividends from UK banks, building societies etc

	,	J
1	Taxed UK interest etc - the net amount after tax has been taken off - read the notes  £  •  0  0	5 Other dividends – the net amount, do not include the tax credit - read the notes  £  • 0 0
2	Untaxed UK interest etc - amounts which have not had tax taken off - read the notes  £  0 0	6 Foreign dividends (up to £300) - the amount in sterling after foreign tax was taken off. Do not include this amount in the 'Foreign' pages  £ 0 0
3	Untaxed foreign interest (up to £2,000) - amounts which have not had tax taken off - read the notes  £  0 0	7 Tax taken off foreign dividends - the sterling equivalent £ • 0 0
4	Dividends from UK companies - the net amount, do not include the tax credit - read the notes  • 0 0	
UK pensions, annuities and other state benefits received		
8	State Pension - amount you were entitled to receive in the	12 Tax taken off box 11

8	State Pension - amount you were entitled to receive in the	12 Tax taken off box 11
	year, <b>not the weekly or 4-weekly amount</b> - read the notes	f
	£ 0 0	
		13 Taxable Incapacity Benefit and contribution-based
9	State Pension lump sum - the gross amount of any	Employment and Support Allowance - read the notes
	lump sum - read the notes	
	£ 0 0	± 0 0
		14 Tax taken off Incapacity Benefit in box 13
10	Tax taken off box 9	
	£ 0 0	
		15 Jobseeker's Allowance
11	Pensions (other than State Pension), retirement	
	annuities and taxable triviality payments - the gross	±
	amount. Tax taken off goes in box 12	T . I . C I . C D
		16 Total of any other taxable State Pensions and benefits
	£ 0 0	£ .00

## Other UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

Other taxable income - before expenses and tax taken off  • 0 0	20 Benefit from pre-owned assets - read the notes  £  Description of income in boxes 17 and 20 - if there
18 Total amount of allowable expenses - read the notes	is not enough space here please give details in the
£ 00	'Any other information' box, box 19, on page TR 7
19 Any tax taken off box 17	
£ 00	

# P Patel (PAT166) - Page 4 of 12

## Tax reliefs

## Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

you si	nould also fill in boxes 10 to 12 on page Ai 4 of the Ad	iditional information pages.
2	Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax  £  • 0 0  Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider  £	unusual - read the notes  £  • 0 0  4 Payments to an overseas pension scheme, which is not
Cha	ritable giving	
5	Gift Aid payments made in the year to 5 April 2016  £ 0 0	9 Value of qualifying shares or securities gifted to charity  £ 0 0
6	Total of any 'one-off' payments in box 5	Value of qualifying land and buildings gifted to charity  £  • 0 0
7	Gift Aid payments made in the year to 5 April 2016 but treated as if made in the year to 5 April 2015  £ 0 0	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10
8	Gift Aid payments made after 5 April 2016 but to be treated as if made in the year to 5 April 2016  £  •  •  •  •  •  •  •  •  •  •  •  •	12 Gift Aid payments to non-UK charities in box 5
Blin	d Person's Allowance	
13	If you are registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box	If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
14	Enter the name of the local authority or other register	16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box

Other less common reliefs are on the 'Additional information' pages.

## **Student Loan repayments**

Please read the notes before filling in boxes 1 to 3.

1 If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2016, put 'X' in the box	2 If your employer has deducted Student Loan repayments enter the amount deducted  £ • 0 0
	3 If you think your loan may be fully repaid within the next 2 years, put 'X' in the box

## **High Income Child Benefit Charge**

Fill in this section if all of the following apply:

- your income was over £50,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- couples only your income was higher than your partner's.

**Please read the notes**. Use the calculator at **www.gov.uk/child-benefit-tax-calculator** to help you work out the Child Benefit payments you received.

If you have to pay this charge for the 2016-17 tax year and you do not want us to use your 2016-17 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6.

1 Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2016  £ 0 0	3 Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2016 DD MM YYYY
2 Enter the number of children you and your partner got Child Benefit for on 5 April 2016	

## **Marriage Allowance**

**Please read the notes.** If your income for the year ended 5 April 2016 was less than £10,600 you can transfer £1,060 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- you were married to, or in a civil partnership with, the same person for all or part of the tax year
- you were both born on or after 6 April 1935
- your spouse or civil partner's income was less than £42,386

Fill in this section if you want to make the transfer:

1 Your spouse or civil partner's first name	4 Your spouse or civil partner's date of birth DD MM YYYY
2 Your spouse or civil partner's last name	5 Date of marriage or civil partnership DD MM YYYY
3 Your spouse or civil partner's National Insurance number	

# P Patel (PAT166) - Page 6 of 12

## Finishing your tax return



Calculating your tax - if we receive this paper tax return by 31 October 2016 or if you file online, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2017. We will add the amount due to your Self Assessment Statement, together with any other amounts due. Do not enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due or repayable, and if payments on account are necessary.

### Tax refunded or set off

1 If you have had any 2015-16 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount	
£ 00	

## If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

- You can pay the amount you owe, excluding Class 2
  National Insurance contributions, through your wages
  or pension in the year starting 6 April 2017 if you owe
  less than £3,000 for the tax year ended 5 April 2016
  and send us your paper tax return by 31 October or
  30 December 2016 if you file online. If you want us to
  try to collect what you owe this way you don't need to
  do anything more. But if you do not want us to do this
  then put 'X' in the box read the notes
- We will try to collect tax due for the current tax year (ended 5 April 2017) through your wages or pension during this tax year. We will do this for tax on savings, casual earnings and/or the High Income Child Benefit Charge to reduce the amount you have to pay at the end of the year. If you do not want us to do this then put 'X' in the box read the notes



## If you have paid too much tax

×

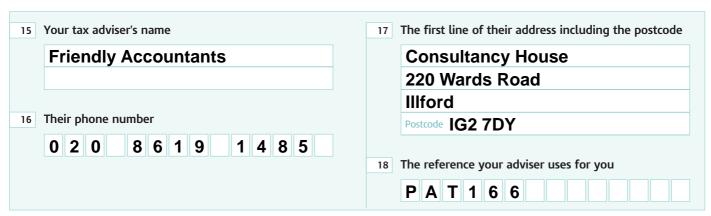
To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we will always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting HMRC.

4 Name of bank or building society	10 If you have entered a nominee's name in box 5, put 'X' in the box
5 Name of account holder (or nominee)	11 If your nominee is your tax adviser, put 'X' in the box
6 Branch sort code	12 Nominee's address
7 Account number	13 and postcode
8 Building society reference number	14 To authorise your nominee to receive any repayment,
9 If you do not have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box	you must sign in the box. A photocopy of your signature will not do

# P Patel (PAT166) - Page 7 of 12

## Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.



## Any other information

	other information
19	Please give any other information in this space
	SA100, page TR 7, box 17, Your tax adviser's address Consultancy House, 220 Wards Road, Illford, Essex, IG2 7DY

# P Patel (PAT166) - Page 8 of 12

# Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

20	If this tax return contains provisional or estimated figures, put 'X' in the box	23	If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver
21	If you are enclosing separate supplementary pages, put 'X' in the box	24	Enter the name of the person you have signed for
22	Declaration		
	I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.	25	If you filled in boxes 23 and 24 enter your name
	I understand that I may have to pay financial penalties and face prosecution if I give false information.		
	Signature	26	and your address
	Date DD MM YYYY		Postcode

# P Patel (PAT166) - Page 9 of 12



Your name

P Patel

# Partnership (short)

Tax year 6 April 2015 to 5 April 2016 (2015-16)

Your Unique Taxpayer Reference (UTR)

2 2 2 2 2 3 3 3 3 3

<b>()</b> Part	Complete 'Partnership' pages for each partnership of which y To get the 'Partnership (short) notes' and helpsheets that will go to www.gov.uk/self-assessment-forms-and-helpsheets nership details	l help :	· · · · · ·
2	Partnership reference number  1 1 1 1 1 1 1 1 1 1  Description of partnership trade or profession	4	If you left the partnership after 5 April 2015 and before 6 April 2016, enter the date you left
	Newsagents	5	If the partnership used the cash basis, money actually received and paid out, to calculate its income and expenses, put 'X' in the box - read the notes
3	If you became a partner after 5 April 2015, enter the date you joined the partnership DD MM YYYY		
Please	r share of the partnership's trading or pro e refer to the Partnership Statement to complete these page want to enter a loss, or an adjustment needs to be taken o	s and	if you need any help, read the 'Partnership (short) notes'.
6	Date your basis period began DD MM YYYY  1 8 0 5 2 0 1 4	14	Overlap profit carried forward  1 9 0 2 0 0
7	Date your basis period ended DD MM YYYY	15	Your share of business premises renovation allowance - from box 12A on the Partnership Statement
	1 7 0 5 2 0 1 5		f .00
8	Your share of the partnership's profit or loss - from box 11 or box 12 on the Partnership Statement	16	Adjusted profit for 2015-16 - see the Working Sheet
		10	in the notes
	£ 4786.00		£ 4609·00
9	If your basis period is not the same as the partnership's accounting period, enter the adjustment needed to	17	Losses brought forward from earlier years set off
	arrive at the profit or loss for your basis period		against this year's profit (up to the amount in box 16)
	£ - 177·00		£ 00
10	Adjustment for change of accounting practice	18	Taxable profits after losses brought forward
	- from box 11A on the Partnership Statement		(box 16 minus box 17)
	£ 0 0		<b>4609</b> ·00
11	Averaging adjustment - only for farmers, market	19	Any other business income not included in
	gardeners and creators of literary or artistic works		the partnership accounts
	£ • 0 0		£ 00
12	Foreign tax claimed as a deduction - only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages	20	Your share of total taxable profits from the partnership's business for 2015-16 (box 18 + box 19)
	£ 000		£ 4609·00
13	Overlap relief used this year		
	£ 00		

Your share of the partnership's trading or pro	ofessional losses
Adjusted loss for 2015-16 - see the Working Sheet in the notes  £  Loss from this tax year set off against other income for 2015-16  £	Loss to be carried back to previous year(s) and set off against income (or capital gains)  £  Total loss to carry forward after all other set-offs - including unused losses brought forward  £  • 0 0
Class 2 and Class 4 National Insurance contribitions of the Partnership (short) notes.	or 2015-16 are less than £5,965 you do not have to pay
25 If your total profits for 2015-16 are less than £5,965 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box - read the notes	26 If you are excepted from paying Class 4 NICs, put 'X' in the box - read the notes  27 Adjustment to profits chargeable to Class 4 NICs - read the notes  £ • 0 0
Your share of the partnership taxed interest	etc.
Your share of taxed interest etc - from box 22 on the Partnership Statement  £  • 0 0	
Your share of the partnership tax paid and d	eductions
Your share of Income Tax taken off partnership income - from box 25 on the Partnership Statement  £  Your share of CIS deductions made by contractors - from box 24 on the Partnership Statement  £  • 0 0	Your share of any tax taken off trading income (not contractor deductions) - from box 24A on the Partnership Statement  £ 0 0
Any other information	
Please give any other information in this space	



# Tax calculation summary

Tax year 6 April 2015 to 5 April 2016 (2015-16)

	Your name		Your Unique Taxpayer Reference (UTR)
	P Patel		2 2 2 2 2 3 3 3 3 3
0	To get notes and helpsheets that will help you fill in this	s form, go	to www.gov.uk/self-assessment-forms-and-helpsheets
Self	Assessment		
Class	an use the Working Sheet in the 'Tax calculation summar 2 NICs and Class 4 NICs due or overpaid for 2015-16. If t it in box 2.	-	, ,
1	Total tax (this may include Student Loan repayment),	4	Class 4 NICs due
	Class 2 NICs and Class 4 NICs due before any payments on account		£ 0.00
	£ 0.00	4.1	Class 2 NICs due
2	Total tax (this may include Student Loan repayment),		£ 0.00
	Class 2 NICs and Class 4 NICs overpaid	5	Capital Gains Tax due
	£ · ·		£
3	Student Loan repayment due		
	£ 0 0	6	Pension charges due
			£ · · ·
	lerpaid tax and other debts	!	
	i pay tax under PAYE, look at your P2, 'PAYECoding Notic ', then fill in boxes 7, 8 and 9 as appropriate.	ce and un	e notes in section 11 or the Tax calculation summary
7	Underpaid tax for earlier years included in your	9	Outstanding debt included in your tax code for 2015-16
	tax code for 2015-16 - enter the amount shown as 'amount of underpaid tax for earlier years' from		- enter the amount from your P2, 'PAYE Coding Notice'  •
	your P2, 'PAYE Coding Notice'		
	<u>±</u>		
8	Underpaid tax for 2015-16 included in your tax code		
	for 2016-17 - enter the amount shown as 'estimated underpayment for 2015-16' from your P2, 'PAYE		
	Coding Notice'		
	<u>±</u>		
_	ments on account		
	e read the notes in Section 12 of the 'Tax calculation sum 016-17.	nmary no	tes' to see if you need to make any payments on account
10	If you are claiming to reduce your 2016-17 payments on	11	Your first payment on account for 2016-17
	account, put 'X' in the box - enter the reduced amount of		- enter the amount (including pence)

your first payment in box 11 and say why you are making

the claim in box 17 on page TC 2 of this form

# P Patel (PAT166) - Page 12 of 12

## Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

Blind person's surplus allowance you can have  £  0 0	13 If you or your spouse or civil partner were born before 6 April 1935, the amount of married couple's surplus allowance you can have
	£ .00

## Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2015-16 because you are claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2015-16 certain losses from 2016-17. If you need help in filling in these boxes, ask us or your tax adviser.

14 Increase in tax due because of adjustments to an earlier year	Decrease in tax due because of adjustments to an earlier year
£	£
	16 Any 2016-17 repayment you are claiming now
	£

## Any other information

17	Please give any other information in this space