

# Alexander-Passe & Co,

Chartered Accountants (AFFILIATED WITH JAFFE & CO)

44 North Crescent, London N3 3LL

Tel (020) 8343 2063 Mobile 07831 600977 Fax (020) 8922 6991

Email: [gabriella@gaptax.co.uk](mailto:gabriella@gaptax.co.uk) / **LinkedIn: Gabriella Alexander-Passe**

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[www.alexanderpasse.co.uk](http://www.alexanderpasse.co.uk) [www.jaffeandco.com](http://www.jaffeandco.com)



## 2016 UK SELF ASSESSMENT TAX RETURN ORGANISER FOR THE YEAR 6 APRIL 2015 TO 5 APRIL 2016

Filing deadlines: **31 October 2016** for paper returns **BUT NO LATER THAN 31 January 2017** (for electronic filing)

### PERSONAL DATA

**PLEASE SUPPLY PHOTO ID AND PROOF OF ADDRESS (If NOT previously provided)**

Full name:

Address:

Contact numbers: Business:

Mobile:

E-mail address:

Date of birth:

National Insurance Number:

Unique Tax Reference (UTR):

PAYE tax reference:

Country of birth:

Supply PAYE notices of coding issued to you for 2015/16 and 2016/17:

**Marital Status** (please circle): Single/Married/Civil Partnership/Divorced/Widowed

**Spouse:**

Country of birth:

Date of birth:

Date of marriage:

Pay UK taxes:

YES/NO

Is registered for Self-Assessment?

YES/NO

Use personal allowance/ tax-free income of £10,600

YES/NO

Have untaxed income?

YES/NO

### TAX REFUNDS

Please detail any income tax refunds and to which tax year it relates

### BANK ACCOUNT TO BE USED FOR TAX REFUNDS

Name on bank account:

Name of bank:

Sort code:

Account number:

### Accommodation:

Do you own your home or rent?

If renting, term of lease

If owned, date of purchase

Is it in joint or sole names? If not owned with spouse or partner, please advise

Do you have a second home? You must nominate as second home within 2 years

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## INCOME

### INCOME FROM EMPLOYMENT

Name of employer/s:

Gross pay (attach **Form/s P60**):

Year to date taxes per Form P60

Date employment started if between 6 April 2015 and 5 April 2016 .....

List all employments in year and dates of contracts

Advise dates if you left your main employment in the year? (date(s)) .....

Attach Form P45 / severance pay details / P11D to leaving

Form P11D Expenses and benefits received, e.g. private medical, cars

Attach **Form P11D to be** issued in July 2016 by your employer

Expenses incurred personally in employment not reimbursed (detail + amounts) .....

Professional fees or subscriptions paid to UK professional bodies (detail + amounts) .....

### SHARE OPTIONS

Please provide payslips and employer correspondence showing grant/exercise/vesting

### INCOME FROM SELF-EMPLOYMENT / PARTNERSHIP / OWN COMPANY

Business occupation

Date commenced if after 6 April 2015

Please provide an excel schedule of your income and expenditure to enable accounts to be prepared.

Details of capital purchases, e.g. computer equipment, office furnishings, business vehicles

Turnover amount .....

Compulsory registration for VAT where turnover is £83,000 in 12 months from 1 April 2016.

Do you wish us to prepare your VAT returns/Company accounts/Company incorporation? PLEASE CIRCLE

### INCOME FROM PROPERTY IN THE UK

Address of property

Whether let furnished per letting contract?

Provide Letting Agent monthly statements

Other schedule of monthly rents and expenses

Loan interest paid in year to 5 April 2016 (provide certificate)

Certificates of UK tax withheld by Letting Agent for non-resident landlords

Wear and tear allowance ceases on 5 April 2016

Loan Interest relief restrictions apply from 6 April 2017

### UK BANK INTEREST (per bank tax deduction certificates, your summary)

For joint accounts, show your share only

Bank or Building Society (Percentage)	Gross	Tax withheld	Net
---------------------------------------	-------	--------------	-----

.....	£.....	£.....	£.....
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.....	£.....	£.....	£.....
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**UK DIVIDENDS / UNIT TRUST** enclose tax vouchers/schedule of income showing as follows:

List per Company	Number of shares	Tax Credit	Dividend
.....	£.....	£.....	£.....
.....	£.....	£.....	£.....

## UK STATE AND OCCUPATIONAL PENSIONS

State Retirement Pension

(paid every 4 weeks or weekly amount (not paid monthly= 13 receipts per year) £.....

Other Pension (enclose P60 –see below re foreign pensions) £.....

**CAPITAL GAINS - ACQUISITIONS AND DISPOSALS** The annual exemption is £11,000 for 2015/16

Please provide contract notes or purchase and sale or brokerage reports.

The relevant period is the year to 5 April 2016.

Provide forms 1099 for 2015 calendar year PLUS 1<sup>st</sup> quarter 2016/or Jan to April 2016 statements

## OTHER INCOME

Income from Trusts, Settlements and Estates of deceased persons/ Gains on UK Life policies  
(provide TAX certificate from Payor).

## FOREIGN

**All Foreign income must be included (for UK and Non-UK residents or domiciles)**

**The De-Minimis limit is £300**

Types of source, please circle:

Interest – year to 31 December 2015 (provide certificate/brokerage statements)

Dividends – year to 31 December 2015 (provide certificate/brokerage statements)

Work Pension (supply W2s) / US Social security– year to 31 December 2015

Other taxable benefits or disability income (supply 1099s/W2s) – year to 31 December 2015

Untaxed employment or freelance income– year to 31 December 2015

K1 / corporation or other partnership income– year to 31 December 2015

Overseas property rental income and expenses – is it let furnished?

The calendar figures for the year to 31 December 2015 can be substituted for the year to 5 April 2016 provided this approach is applied consistently from year to year (BUT NOT FOR CAPITAL GAINS WHERE APRIL-APRIL is used).

## FOREIGN CAPITAL GAINS – DISPOSALS/NET DISTRIBUTIONS/OTHER

Supply contract notes of brokerage reports for the **year to 5 April 2016 or 30 April 2016**.

Rates of exchange will be applied for each acquisition and disposal date.

**NON-DOMICILE STATUS** (If you were not born in the UK, you **must** complete this section).

**Advise:**

Day, month and year of your arrival in the UK

Place of birth

Length of work permit issued and from what date

Where do you plan to retire?

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Do you now rent or own your UK home?

Term of your rental accommodation lease in the UK

**If you have left the UK**

**Date of leaving - D/M/Y**

Days worked in the UK between 6 April 2015 and the date of leaving?

Do you retain a home to use in the UK

Do you have dependants/ an employment contract in the UK

**If you have arrived in the UK**

Date of arrival - D/M/Y

Did you have a UK residential partner or children and accommodation in the UK prior to moving to the UK?

**Complete:**

**UK WORKDAYS**

**FOREIGN WORKDAYS**

**UK DAYS NOT WORKED** (including weekends)

**VACATION DAYS** spent in the UK/OVERSEAS

**TOTAL AGREES TO**

**366 DAYS**

**Is your unremitted foreign income more than £2,000?**

**Do you prefer to pay the Non-Domicile Remittance Basis Charge than declare unremitted foreign income?**

**YES/NO (PLEASE CIRCLE)**

**Rates**

**In UK 7 of last 9 years**

**£30,000**

**In UK 12 of last 14 years**

**2015/16 £60,000**

**In UK 17 of last 20 years**

**2015/16 £90,000**

## DEDUCTIONS AND RELIEFS

### PENSION CONTRIBUTIONS

Do you pay into a UK private pension scheme?

**Yes / No**

Please provide schedule of contributions in the tax year to 5 April 2016

Would you like to take out a UK pension?

**Yes / No**

Do you pay into a 401(k) scheme existing prior to entering the UK (US only)?

**Yes / No**

If so, total paid in year to 5 April 2016

**\$**

Payments into an IRA (US only)

**\$**

**Annual Allowance - we cannot advise on the utilisation unless we have confirmation of your employer contributions to your scheme as this is taken into account. If you earn more than £210,000, tax relief is restricted to £10,000 per annum. Contributions abated for income over £150,000.**

### OTHER DEDUCTIONS

Gift Aid paid to **UK registered charities only** ( please list UK charities and amounts on a separate schedule).

To claim you must have signed a GIFT AID Form (donations to US charities are not applicable)

### OTHER

Enterprise Investment Scheme

Other tax incentive schemes

Details of gifts made of more than £3,000, please provide details:

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## Tax Credits

Claims for Child Tax Credit and Working Tax Credit **cannot be** back-dated. You are entitled to relief if you are caring for children in full-time education. The threshold household income continues as not exceeding £16,105 for Child Tax Credit claims only. Additional credits are available for babies under one year. We recommend that all our clients file **protective** claims in the event of unforeseen changes in their circumstances.

If this applies to you, please tick this section and a form shall be sent to you **YES / NO**

## Insurance

We feel that it is important to review all areas of our client's affairs. Although not authorised by the Financial Services Authority, we would recommend a regular review of insurance, family protection and mortgage arrangements. Please request details.

## Tax Compliance Service

Again, we have been able to get competitive rates for fee protection against HM Revenue enquiries and the unrestricted business help line with CCH Premier Protection Scheme. Rates vary from £40 to £200. Please ask for details if not currently a member.

## Other Services

In addition to personal tax, we can provide the following services:

Business tax and accounting

Company formations

VAT

Payroll bureau

Bookkeeping

## Other

This organiser is a summary of the most common types of income and tax reliefs. If you have a question about completing this organiser, any other matters or if there is any other information, which may be relevant in completing your Tax Return; please contact our office or provide full details.

Alexander-Passe & Co is the trading name of Alexander-Passe Ltd. Both organisations are registered as trading firms with the Institute of Chartered Accountants in England and Wales and the Chartered Association of Certified Accountants. These firms have been closely associated with Jaffe & Co since January 2000 sharing clients. Gabriella Alexander-Passe is a member of the ICAEW since August 2011 and a Fellow of the ACCA since July 1990.

**PLEASE PROCEED TO COMPLETING, SIGNING AND RETURNING THE LETTER OF ENGAGEMENT**

## Letter of Engagement

**PLEASE REVIEW, SIGN AND RETURN AS A COMPLETE DOCUMENT**

This letter sets out the basis on which we are to provide services as accountants and your and our respective responsibilities.

### 1.0 Ethics

We are bound by the ethical guidelines of our professional institute and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

### 2.0 Preparation and maintenance of accounting records

#### 2.1 Our responsibilities

We have agreed to carry out the following services on your behalf:

Taxation services

- preparation and submission of your tax return for the year ending 5 April 2016

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- review of earlier years' submitted tax returns if under HMRC enquiry
- preparation of earlier years' tax returns
- dealing with compliance matters relating thereto and in future years.

## 2.2 Your responsibilities

You have agreed that you will:

- make available to us, as and when required, all the records and related financial information necessary for the compilation of the tax returns;
- make full disclosure to us of all relevant information;
- be responsible for ensuring that, to the best of your knowledge and belief, financial information is reliable. You are also responsible for ensuring that your affairs are conducted honestly.

## 3.0 Retention of records

- During our work we will collect information from you and others acting on your behalf and will return any original documents to you following completion of our work. You should retain them for 6 years from the 31 January following the end of the tax year. You should retain them for longer if HM Revenue & Customs enquire into your tax return.
- Whilst certain documents may legally belong to you, unless you tell us not to, we intend to destroy correspondence and other papers that are more than seven years old, except documents we think may be of continuing significance. You must tell us if you wish us to keep any document for any longer period.

## 4.0 Data Protection Act 1998

To enable us to discharge the services agreed under our engagement, and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance, we may obtain, use, process and disclose personal data about you / your business / partnership and employees. We confirm when processing data on your behalf that we will comply with the relevant provisions of the Data Protection Act 1998.

## 5.0 Conflicts of interest and independence

We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to 6 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you.

## 6.0 Confidentiality

We confirm that where you give us confidential information, we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.

## 7.0 Limitation of liability

We undertake that we will exercise due care in the performance of our work in accordance with applicable professional standards. We will re-perform any work which is not in compliance with this undertaking if it is brought to our attention within a reasonable time after the work is performed.

You agree to hold harmless and indemnify us, our partners and staff against any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement.

## 8.0 PROCEEDS OF CRIME (AMENDMENT) ACT 2013 / Money Laundering Regulations 2013

8.1 In common with all accountancy and legal practices, the firm is required by the Proceeds of Crime (Amendment) Act 2013 and the Money Laundering Regulations 2013 to:

- have due diligence procedures for the identification of all clients;
- maintain appropriate records of evidence to support customer due diligence; and

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- report in accordance with the relevant legislation and regulations.

## 9.0 Help us give you the best service

We wish to provide a high quality of service at all times. If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving please let us know by contacting Gabriella Alexander-Passe and we will seek to ensure that action is taken promptly. We undertake to look into any complaint carefully and promptly and do all we can to explain the position to you. If we do not answer your complaint to your satisfaction you may of course take up the matter with the Institute of Chartered Accountants or The Chartered Association of Certified Accountants.

## 10.0 Fees

Our fees for the services set out in section 2 are *unchanged* at the hourly rate of £200 for tax consultancy/tax return preparation, accounts preparation £65 and bookkeeping or VAT returns £35. All fees are subject to VAT. We may agree loyalty discounts or reductions for multi- year or spousal engagement work at our discretion. Referral fees are available. No VAT is chargeable on Business to Business within the EU. Our services provided to Non-EU regions are not usually subject to VAT.

We normally ask clients to pay their fee on presentation of our invoice unless other terms are offered by us to you.

If we need to do work outside the responsibilities outlined in section 2 above, we will advise you in advance. This will involve additional fees.

Our fees are based upon value billing guided by time charges spent on your affairs by the principal and staff and on the levels of skill or responsibility involved. Unless you specifically request an agreed fee at the outset, we will charge fees based upon value billing suggested by prior year charges. We will aim to monitor charges to keep within acceptable limits.

## 11.0 Applicable law

This engagement letter shall be governed by, and construed in accordance with, UK law. The Courts of the UK shall have exclusive jurisdiction in relation to any claim, dispute or difference concerning the engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to an action being brought in those Courts, to claim that the action has been brought in an inconvenient forum, or to claim that those Courts do not have jurisdiction.

## 12.0 COMMUNICATING WITH YOU

We will communicate with you in relation to the above services.

We may communicate with you by email. As with other means of delivery this carries with it the risk of inadvertent misdirection or non-delivery. The recipient is responsible for carrying out a virus check on attachments.

Internet communications may be corrupted, and, we accept no responsibility for changes to such communications after their despatch. It may therefore be advisable to get written confirmation of advice provided by email. We do not accept responsibility for any errors or problems that may arise through the use of the internet, and you must accept all risks connected with sending commercially sensitive information relating to your business. If you do not accept this risk, you should notify us in writing that email is not acceptable to you.

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## 13.0 AGREEMENT OF TERMS

### 13.1 Period of engagement

This engagement is renewed with each year's tax return instruction.

### 13.2 Confirmation of your agreement

If this letter and the attached terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

## DISCLAIMERS

**We can only give general advice relating to pensions and you will need to speak to an IFA for in-year advice as to tax mitigation.**

**Unless we hold a signed agent authority, we cannot act for you re Tax Credits.**

**We do not advise specifically regarding Inheritance Tax and/or Estate Tax Planning.**

**We highly recommend that you become a member of the CCH Premier Protection Scheme providing Tax Solutions in the event of an HMRC enquiry. Enquiry cover is only payable if tax returns have been filed by the due dates and the information therein is true and fair.**

**If we have not reviewed your 2016-17 PAYE Coding Notice, we cannot advise in-year PAYE overpayments.**

**A review of changes in the tax legislation on Buy-To-Let investments is not part of the annual compliance work. This is subject to a separate review; please contact our office to arrange.**

**Finally some thoughts:**

**"If you cannot get a good investment without 'tax relief', it is not a good investment"**

**"Don't Let the Tax Tail Wag the Investment Dog"**

**I agree to the terms of this letter:**

**Sign..... Name: ..... Dated.....2016**