

# ALEXANDER-PASSE & Co

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(UK DIVISION OF JAFFE & CO)

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## 2012 UK SELF ASSESSMENT - TAX RETURN FOR THE YEAR 6 APRIL 2011 TO 5 APRIL 2012

Filing Deadlines: 31 October 2012 for paper returns AND 31 January 2013 for electronic filing)

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

Full name:

Address:

Contact numbers: Business:

Mobile:

E-mail address:

Your date of birth:

Your National Insurance Number:

Unique Tax Reference (UTR):

PAYE tax reference:

PAYE notices of coding issued to you for 2011/12 and 2012/13:

### Spouse:

First name(s) and surname if different from your own:

Tax references e.g. PAYE / NI Number/UTR:

Date of birth: Date of marriage:

### TAX REFUNDS

Please detail income tax refunds and related tax year

### BANK ACCOUNT TO BE USED FOR TAX REFUNDS

Bank account name:

Bank:

Sort code:

Account number:

## INCOME

### INCOME FROM EMPLOYMENT

Name of employer: Gross pay (attach **Form P60**):

Date employment started if between 6 April 2011 and 5 April 2012

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

Attach **Form P11D to be** issued in July 2012 by your employer

Did you leave your job in 2011 or 2012? Give date .....

Attach Form P45 / severance pay details / P11D to leaving

Expenses incurred personally in employment not reimbursed .....

Professional fees or subscriptions paid to UK professional bodies .....

**SHARE OPTIONS**

Please provide payslips and employer correspondence.

**INCOME FROM SELF-EMPLOYMENT / PARTNERSHIPS**

What work do you do?  
Date commenced if after 6 April 2011  
Please provide a schedule of your income and expenditure to enable accounts to be prepared.  
Details of capital purchases  
Do you pay Class 2 (Self Employed) National Insurance, £2.50 per week for 2011/12? **Yes / No**  
What is your annual turnover as self-employed?  
compulsory registration for VAT where turnover is £73,000 in 12 months to 5 April 2012 and currently £77,000 from 6 April 2012.  
Do you wish us to prepare your VAT returns?

**INCOME FROM PROPERTY IN THE UK**

Supply letting statements and/or monthly income and expenses  
Include loan interest certificates for 2011/12  
If you are a non-resident landlord, **provide certificate of tax withheld by letting agent**

**UK BANK INTEREST**

(enclose bank interest summaries or tax deduction certificates)  
**For joint accounts, show your share only**

Bank or Building Society,	Gross	Tax withheld	Net
.....	£.....	£.....	£.....
.....	£.....	£.....	£.....
.....	£.....	£.....	£.....

**UK DIVIDENDS / UNIT TRUST** (enclose tax vouchers)

Show number of shares held

Name of Company	Tax Credit	Dividend
.....	£.....	£.....

**STATE PENSIONS AND SOCIAL SECURITY BENEFITS RECEIVED**

State Retirement Pension	£.....
Other Pension (enclose P60)	£.....

**OTHER INCOME**

Income from Trusts, Settlements and Estates of deceased persons.  
..... £.....  
Gains on UK Life policies (provide chargeable event certificate)£ .....  
Other:

**CAPITAL GAINS - ACQUISITIONS AND DISPOSALS**

The annual exemption is £10,600 for 2011/12  
For **each** disposal, advise dates and costs of acquisition and disposal

Do you wish to claim an allowable loss?

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**DEDUCTIONS AND RELIEFS**

**PENSION CONTRIBUTIONS**

Do you pay into a private pension scheme?	<b>Yes / No</b>
Please provide schedule of contributions in the tax year to 5 April 2012	
Would you like to take out a UK pension?	<b>Yes / No</b>
Do you pay into a 401(k) scheme existing prior to entering the UK?	<b>Yes / No</b>
If so, total paid in year to 5 April 2012	\$
Payments into an IRA	\$

**OTHER DEDUCTIONS**

Gift Aid paid to **UK registered charities**, please list  
 Enterprise Investment Scheme  
 Other tax incentive schemes  
 Details of gifts made of more than £3,000, please provide details:

**FOREIGN** You must complete this section if you were not born in the UK

**Please advise:**

- Day, month and year of your arrival in the UK
- Length of work permit issued and from what date
- Place of birth
- Where do you plan to retire?

If you have **left** the UK, please advise the date of leaving the UK  
 How many days did you work in the UK between 6 April 2011 and the date of leaving?

If you **arrived** in the UK during the tax year, advise total **DAYS** spent in the UK

- advise total **WORKDAYS** spent in the UK
- if you arrived in the last 3 years and this is your first UK tax return, please advise total days spent in the UK in the last 3 years

**Please use the schedule below to supply details for each of the following sources:**

Foreign interest; dividends; pensions, social security, disability and other benefits  
 Foreign earned income  
 Foreign property income and expenses  
 Foreign capital gains and losses  
 Any foreign tax withheld at source  
 If from a US source, the calendar figures for the year to 31 December 2011 can be substituted for the year to 5 April 2012.

UNEARNED INCOME	Currency	Amount	Foreign Tax
.....	.....	.....	.....

Do you wish to claim the remittance basis and pay the non-domicile remittance charge? 2012.

## 2011/12 TAX CALENDAR

May 31 <sup>st</sup>	Last day for employers to issue Forms P60 to employees
July 6 <sup>th</sup>	Issue of Forms P11D to employees
July 31 <sup>st</sup>	Second self-assessment payment on account for 2011/12
July 31 <sup>st</sup>	Liability to 2 <sup>nd</sup> £100 penalty arises if 2011 Tax Return still not filed
July 31 <sup>st</sup>	5% surcharge on any tax unpaid for 2011/12
Aug 31 <sup>st</sup>	Deadline for tax credit annual declaration
Oct 5 <sup>th</sup>	Notify HMRC of new sources of income by individuals and trustees
Oct 31 <sup>st</sup>	Filing deadline for 2011/12 paper Tax Return
Jan 31 <sup>st</sup>	First payment on account for 2013 Tax Return
	Filing deadline for 2012 electronic returns
	Balancing payment for 2011/12 Tax Returns
	Last day to renew 2012/13 tax credits
	Deadline for amending 2011 Tax Return

### 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 and your household income does not exceed £25,000. 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. We would ask you to consider the following:

Preparation of tax-efficient UK wills by a suitably qualified family lawyer

Medical insurance plans

Income protection and loss of earnings plans

Household and life insurance

Offset and current account mortgages for those with UK savings and mortgages.

### 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, please ask for details if not currently a member.

If there is any other information, which may be relevant in completing your Tax Return; please provide full details. If you have any questions regarding how to complete this organiser, please do not hesitate to contact **Gabriella Alexander-Passe**.

### **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 2012
- 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.

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## **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 Act 2002 and Money Laundering Regulations 2007**

**8.1** In common with all accountancy and legal practices, the firm is required by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2007 to:

- have due diligence procedures for the identification of all clients;
- maintain appropriate records of evidence to support customer due diligence; and
- 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 above have been agreed at a rate of £185 per hour plus 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.

## **ALEXANDER-PASSE & Co**

Our fees are calculated on the basis of the time spent on your affairs by the principal and staff and on the levels of skill or responsibility involved and we will advise you of the anticipated fees prior to carrying out any work. As a guide, our normal hourly rates before VAT are £60 for accountancy services and £185 for taxation services.

### **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.

### **13.0 AGREEMENT OF TERMS**

#### **13.1 Period of engagement**

This engagement is renewed with each years' tax return instruction.

#### **13.2 Confirmation of your agreement**

- Please confirm your agreement by signing and returning the completed organiser.
- 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.

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

.....

**Print Your Name:**

**Dated** .....