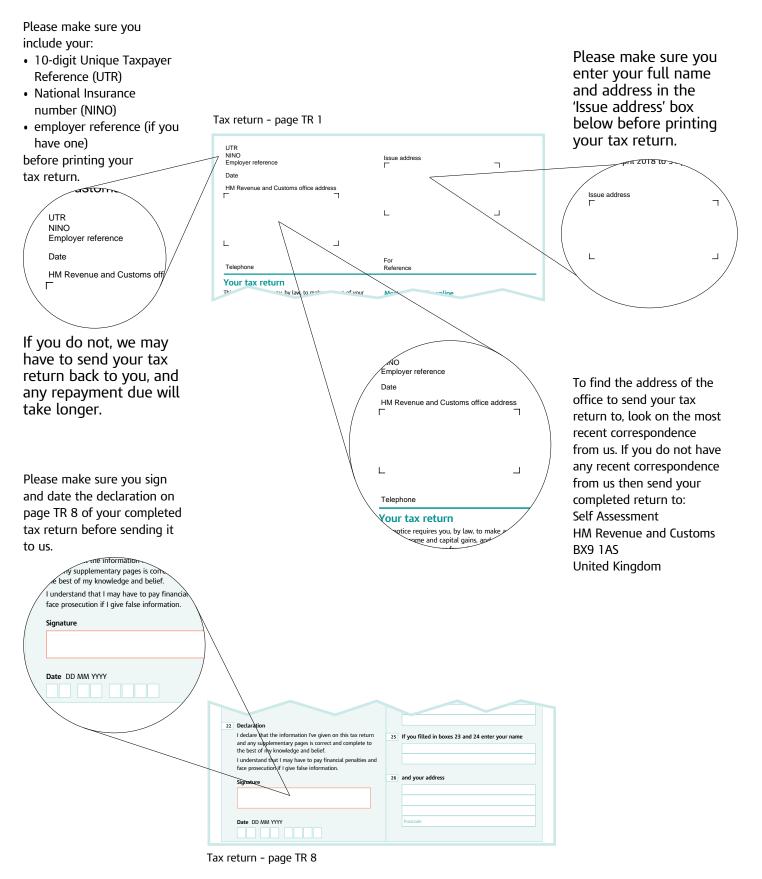


### Important information to include on your tax return before sending it to us.



Please do not include this information sheet with your tax return.

SA100 2020 Tax return: Information sheet HMRC 12/19



# Tax Return 2020

Tax year 6 April 2019 to 5 April 2020 (2019-20)

Telephone	For Reference	
	L	
HM Revenue and Customs office address		
Date		
UTR NINO Employer reference	Issue address	Г

### 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 2019 to 5 April 2020.

#### **Deadlines**

We must receive your tax return by these dates:

- if you're using a paper return by 31 October 2020 (or 3 months after the date of this notice if that's later)
- if you're filing a return online by 31 January 2021 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a  $\pounds$ 100 penalty. If your return is more than 3 months late, you'll be charged daily penalties of  $\pounds$ 10 a day.

If you pay late you'll be charged interest and a late payment penalty.

#### Most people file online

It's quick and easy to file online. Get started by typing www.gov.uk/log-in-file-self-assessment-tax-return into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online. If you have not sent a tax return online before, why not join the 92% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

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

### 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).

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

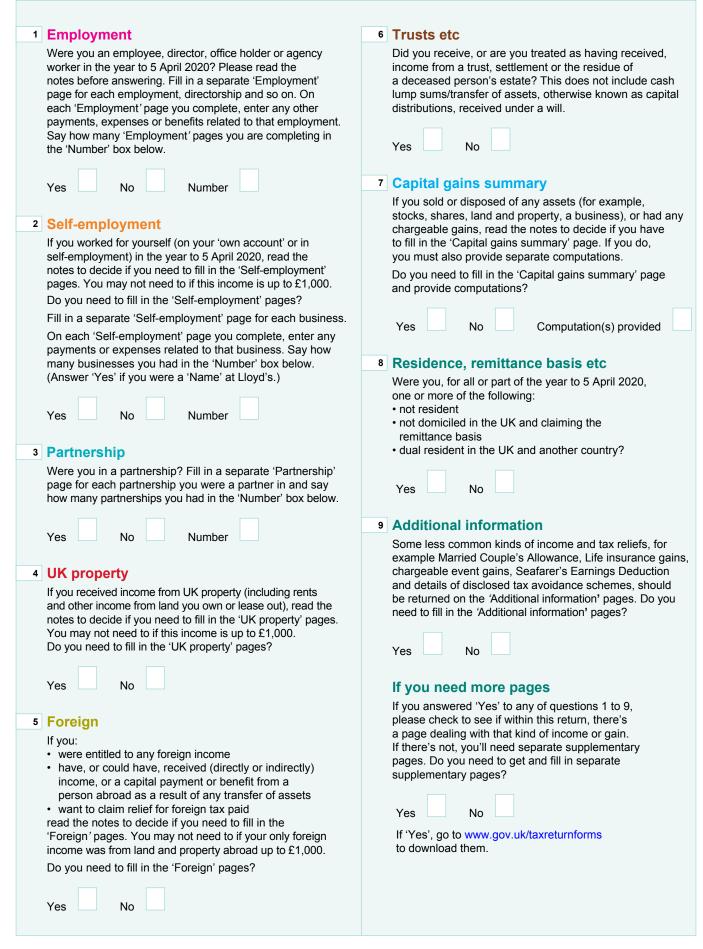
#### Your personal details

1       Your date of birth – it helps get your tax right         DD MM YYYY	3 Your phone number
2 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	Your National Insurance number – leave blank if the correct number is shown above

SA100 2020

#### What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2020 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.



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#### SA100 2020

#### Income

### Interest and dividends from UK banks and building societies

1       Taxed UK interest – the net amount after tax has been taken off - read the notes         £       •       0       0	<ul> <li>5 Other dividends – the amount received - read the notes</li> <li>£</li> <li>• • • • • • • • • • • • • • • • • • •</li></ul>
2 Untaxed UK interest – amounts which have not had tax taken off - read the notes	after foreign tax was taken off. Do not include this amount in the 'Foreign' pages
<ul> <li>3 Untaxed foreign interest (up to £2,000) – amounts which have not had tax taken off - read the notes</li> <li>£</li> <li>0</li> </ul>	7       Tax taken off foreign dividends – the sterling equivalent         £       •       0       0
Dividends from UK companies – the amount received     read the notes     £     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
year, not the weekly or 4-weekly amount - read the notes	
	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
	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 lump sums treated as pensions	£
<ul> <li>the gross amount. Tax taken off goes in box 12</li> <li>£</li> </ul>	16       Total of any other taxable State Pensions and benefits         £       •       0       0

#### 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.

17 Other taxable income – before expenses and tax taken off € • 0 0	20 Benefit from pre-owned assets - read the notes
18       Total amount of allowable expenses – read the notes         £       •       0	21 Description of income in boxes 17 and 20 – if there's not enough space here please give details in the 'Any other information' box, box 19, on page TR 7
19 Any tax taken off box 17     £	

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### **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, 11 and 12 on page Ai 4 of the 'Additional information' pages.

1       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	<ul> <li>3 Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual – read the notes</li> <li>£</li> <li>• 0 0</li> <li>4 Payments to an overseas pension scheme, which is not</li> </ul>
2 Payments to a retirement annuity contract where basic	UK-registered, which are eligible for tax relief and were
rate tax relief will not be claimed by your provider	not deducted from your pay before tax
£	£
Charitable giving	
5 Gift Aid payments made in the year to 5 April 2020	9 Value of qualifying shares or securities gifted to charity
£	£
6 Total of any 'one-off' payments in box 5	10 Value of qualifying land and buildings gifted to charity
£ 00	£
7 Gift Aid payments made in the year to 5 April 2020	11 Value of qualifying investments gifted to non-UK
but treated as if made in the year to 5 April 2019	charities in boxes 9 and 10
£	£
8 Gift Aid payments made after 5 April 2020 but to be	12 Gift Aid payments to non-UK charities in box 5
treated as if made in the year to 5 April 2020	£
£	

#### Blind Person's Allowance

<ul> <li>If you're registered blind, or severely sight impaired,</li> <li>and your name is on a local authority or other register,</li> <li>put 'X' in the box</li> </ul>	15 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.

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### **Student Loan and Postgraduate Loan repayments**

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

If you've received notification from Student Loans Company that your repayment of an Income Contingent Loan was due before 6 April 2020, put 'X' in the box. We'll use your plan and or loan type to calculate amounts due	2 If your employer has deducted Student Loan repayments enter the amount deducted £ • • • • • • • • • • • • • • • • • • •
	3 If your employer has deducted Postgraduate Loan         repayments enter the amount deducted         £       0

### **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 2020–21 tax year and you do not want us to use your 2020–21 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	3 Enter the date that you and your partner
partner got for the year to 5 April 2020	stopped getting all Child Benefit payments
£	if this was before 6 April 2020
	DD MM YYYY
2 Enter the number of children you and your partner	
got Child Benefit for on 5 April 2020	

### **Marriage Allowance**

Please read the notes. If your income for the year ended 5 April 2020 was less than £12,500 you can transfer £1,250 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 not taxed at the higher rate

#### 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	

### Finishing your tax return

Calculating your tax – if we receive this paper tax return by 31 October 2020 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2021. We'll 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'll 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've ha	d any 2019	–20 Incon	e Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes	s
	£			• 0 0	

#### If you have not paid enough tax

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

If you owe less than £3,000 for the 2019–20 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2020 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2021–22 tax code. If you do not want us to do this, put 'X' in the box - read the notes  If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2020–21 tax year, we'll try to collect it through your wages or pension by adjusting your 2020–21 tax code.
 If you do not want us to do this, 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'll 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 us.

4 Name of bank or building society	10 If you've 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,
<ul> <li>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</li> </ul>	you must sign in the box. A photocopy of your signature will not do

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# Your tax adviser, if you have one

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

15 Your tax adviser's name	17 The first line of their address including the postcode
16 Their phone number	Postcode
	18 The reference your adviser uses for you

### Any other information

19	19 Please give any other information in this space		

# 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 figures, put 'X' in the box	23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver
21 If you're 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've 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