

Part 3 Checklist

You must answer each question

- 1 Have you sent a form P14 *End of Year Summary* or completed and retained a form P38(S) *Student employees* for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?
 No Yes
 If 'No', please send a form P38A *Employer Supplementary Return*.
- 2 Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?
 No Yes
- 3 As far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees while they were employed by you during the year?
 No Yes
- 4 Did anyone **employed** by a person or company **outside the UK** work for you in the UK for 30 or more days in a row?
 No Yes
 If 'Yes', have you sent a form P14 for them?
 No Yes
- 5 Have you **paid** any of an employee's pay to **someone other than the employee**, for example, to a school?
 No Yes
 If 'Yes', have you included this pay on their form P14?
 No Yes
- 6 Are you a Service Company?
 No Yes
 If 'Yes', have you operated the Intermediaries legislation (sometimes known as **IR35**) or the Managed Service Companies legislation?
 No Yes
 For more detailed information, see CWG2 *Employer Further Guide to PAYE and NICs*.

Part 4 Contracted-out pension schemes if applicable

If you have a Contracted-out pension scheme, enter your Employer Contracted-out number (ECON) from your contracting-out certificate

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Part 5 Employer certificate and declaration

Tick one box to complete each statement below. This certificate and declaration covers any documents authorised by us as substitutes for the forms mentioned below. We may penalise or prosecute you if you make false statements.

I declare and certify that:

- forms P14 *End of Year Summary* for each employee or director for whom I was required to complete a form P11 *Deductions Working Sheet* (or equivalent record) during the year, are all enclosed
 - OR have been sent separately in one or more parts†
- † If forms P14 have been sent in more than one part, please enter the number of parts sent, **not the total number of forms P14**, and note that only one P35 is required reflecting all P14 parts. For more detailed information, see the *Guide to filing PAYE forms online and paying electronically*.
- completed form P38A *Employer Supplementary Return* is enclosed is not due
 - completed forms P11D and P11D(b) *Returns of expenses payments, benefits and Class 1A contributions* are due are not due

All the details on this return and any forms enclosed or sent separately are fully and truly stated to the best of my knowledge and belief.

Employer signature

Date / /

Please print your name

Please give a daytime phone number. It will help speed things up if we need to talk to you about your return.

Capacity in which signed

By law your return must reach us by 19 May.



P35 – Employer Annual Return for

Employer PAYE reference / Your reference
 HMRC office phone number Accounts Office reference

PAYE Income Tax, National Insurance contributions (NICs) and related payments

If you had to prepare a P11 *Deductions Working Sheet*, or equivalent record, you are required by law to file:

- a form P35 *Employer Annual Return*. (You must not complete and send paper P14s if you are required to file your return online.)
- a form P14 *End of Year Summary* for each employee that you had to prepare a P11 *Deductions Working Sheet* for, or equivalent record, during the tax year. (You must not order and complete paper P14s from the Employer Orderline if you are required to file your return online.)
- P35(CS) and form P38A *Employer Supplementary Return*, where applicable. You can also file your P38A online.
- your complete return, all forms P14 and a P35, in time to reach HM Revenue & Customs (HMRC) by 19 May following the end of the tax year.

You will be charged a penalty if your return is received late. You will be charged a further penalty if you send this form when you are required to file your return online.

If you think that you do not need to make a return:

- go to www.hmrc.gov.uk/payee/payroll/year-end/no-annual-return.htm
- contact your HMRC office and let them know. This will avoid the unnecessary issue of reminders and penalty notices.

Need help completing your return?

For step-by-step guidance either:

- see the Employer Helpbook E10 *Finishing the tax year*. You can view or print a copy of the E10 from your Employer CD-ROM, or get a copy from the Employer Orderline on 08457 646 646, or
- talk to one of our Customer Advisers at the Employer Helpline on 08457 143 143.

Do not include payment with this form. If a payment is due, please use one of our recommended methods to pay direct to your Accounts Office. There is 'How to pay' guidance in your P30BC *Payslip Booklet* notes or in the letter we issue in place of your booklet or go to www.hmrc.gov.uk/payinghmrc/payee.htm

Other important dates following the end of the tax year

- By 19 April** – if you post your payment, please pay all outstanding tax and NICs by 19 April to avoid being charged interest and penalties (though you may still face penalties if any in-year payments were late)
- By 22 April** – if you pay by an approved electronic payment method, please pay all outstanding tax and NICs so that cleared funds reach us no later than 22 April to avoid being charged interest and penalties (though you may still face penalties if any in-year payments were late)
- By 31 May** – give a P60 *End of Year Certificate* to each relevant employee
- By 6 July** – submit online or on paper, forms:
 - P9D *Expenses payments and income from which tax cannot be deducted*
 - P11D *Expenses and Benefits*, and
 - P11D(b) *Return of Class 1A National Insurance contributions due, Return of expenses and benefits – Employer declaration*
- give a copy of forms P11D or P9D (or equivalent information) to each relevant employee
- By 19 July** – if you post your payment, please pay any Class 1A NICs so your payment reaches us no later than 19 July to avoid interest and penalties
- By 22 July** – if you pay by an approved electronic payment method, please pay any Class 1A NICs so that cleared funds for your payment reach us no later than 22 July to avoid interest and penalties.

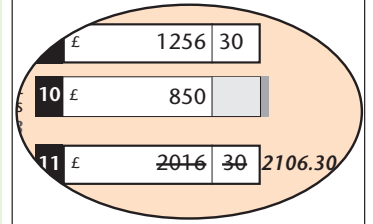
Part 1 Summary of employees and directors

- If you are sending your form P35 and all of your forms P14 on paper you must:
 - list **each employee or director** for whom you have completed a form P11 *Deductions Working Sheet* (or equivalent record). If you have more than ten entries, please prepare P35(CS) *Continuation Sheets*
 - ensure that all forms P14 are enclosed with this return.
- If some or all of your forms P14 are not enclosed with this return because they are being sent by Internet, Electronic Data Interchange (EDI) or magnetic media, there is no need to complete the 'Part 1 Summary of employees and directors' section of this return. Instead you must begin by completing boxes 3 and 6 of the 'Part 2 Summary of payments for the year' section below.

Guidance notes –
Some useful hints are given below. For step-by-step guidance refer to the 'Help' section on page 1.

If any of the boxes do not apply to you, please leave them blank.

If you make a mistake and record the wrong entry:
 • draw a line through the entry so that it can still be read, and
 • record the correct figure alongside.



Employee name

Put an asterisk (*) by the name if the person is a director.

National Insurance contributions (NICs)

Enter the total NICs from column 1e on form P11. Write 'R' beside any minus amounts.

£
£
£
£
£
£
£
£
£
£
£

Income Tax deducted or refunded in this employment. Write 'R' beside an amount to show a net refund.

£
£
£
£
£
£
£
£
£
£
£

Total NICs shown above after deducting amounts marked 'R' **1** £

Totals from P35(CS) Continuation Sheets **2** £

Total tax shown above after deducting amounts marked 'R' **4** £

Totals from P35(CS) Continuation Sheets **5** £

Part 2 Summary of payments for the year

Total NICs 1 + 2 see Note 2 **3** £

Total tax 4 + 5 see Note 2 **6** £

Advance received from HM Revenue & Customs to refund tax **7** £

Total tax 6 + 7 **8** £

Combined amounts

Total NICs and tax 3 + 8 **9** £

Total Student Loan deductions see Note 3 **10** £

9 + 10 **11** £

Statutory payments recovered

see Note 4

Statutory Sick Pay (SSP) recovered **12** £

Statutory Maternity Pay (SMP) recovered **13** £

NIC compensation on SMP **14** £

Statutory Paternity Pay (SPP) recovered **15** £

NIC compensation on SPP **16** £

Statutory Adoption Pay (SAP) recovered **17** £

NIC compensation on SAP **18** £

Total of boxes 12 to 18 **19** £

Funding received from HM Revenue & Customs to pay SSP/SMP/SPP/SAP **20** £

19 minus 20 **21** £

11 minus 21 **22** £

see Note 5

Deductions made from subcontractors see Note 6 **23** £

Amount payable for the year 22 + 23 **24** £

NICs and tax paid already **25** £

Tax-free Incentive payment received during the year see Note 7 **26** £

NOW PAYABLE 24 minus 25 and 26 **27** £

CIS deductions suffered Total of column E on form CIS132 **28** £

Revised amount now payable 27 minus 28 **29** £

Fill in boxes 28 and 29 only if you are a **limited company** that has had CIS deductions made from payments received for work in the construction industry.

Do not include a payment with this return. If a payment is due, please make it immediately. See page 1 for notes on how to pay.

Note 1

Boxes **1** to **6** Enter 'R' beside any minus amounts.

Note 2

Boxes **3** and **6** If you are not required to complete the 'Part 1 Summary of employees and directors' section you should begin by entering the respective NICs and Income Tax totals for all employees for whom you have completed a form P11 (or equivalent record).

Note 3

Box **10** Whole pounds only. Do not enter pence in shaded area.

Note 4

Boxes **12** to **18** Do not enter the totals paid.

Only enter the amounts you are entitled to recover. You will find this in your P30BC *Payslip Booklet* or your own equivalent payment record.

Note 5

Box **22** If box **21** is a minus figure then add box **21** to box **11**

Note 6

Box **23** Add up boxes 4.6 on all your CIS300 monthly returns and enter the total amount in box 23 of the P35.

Note 7

Box **26** If a tax-free payment was credited to your PAYE payment record for this year, for having sent any previous year's return online, enter the amount. If the tax-free payment was repaid directly to you or your adviser by cheque, leave this box blank.

Please now fill in page 4