

Tax Return Checklist

With the numerous types of income reportable on a tax return, it is easy to forget about a source of income, particularly if it has already been taxed before receipt. We hope that this checklist will help to remind you of any such income when reviewing your records and completing your tax returns.

Pre-owned assets

- Details of any assets that have been gifted by you since March 1986 and in which you retain a benefit or interest

Other income

- Child benefit received if either you or your partner have gross income of more than £50,000
- Pensions received, both state and other
- Jobseeker's allowance and other state benefits
- Commissions, fees, tips etc. received
- Company share options granted or exercised
- Income from trusts, settlements and estates
- Income received by minor children from funds provided by parent

Capital Gains

- Assets acquired, sold, or which have become of negligible value
- Sales of shares acquired under company share options

Overseas income

- Income from savings and investments abroad e.g. bank accounts, holiday villas, and shares

Land and property income

- Income from let property and related expenses (including rent-a-room scheme)

Self-employed income

- Earned income and any expenses incurred

Student loan

- Are you liable to make student loan repayments?

Employment income

- Forms P60, P11D, P45, PAYE coding notices
- Professional subscriptions and other expenses of employment paid

Claims for relief

- Interest certificates for qualifying loans and mortgages
- Deeds of covenant and gift aid donations
- Details of pension premiums paid in the year
- Enterprise investment scheme or venture capital trust investments

Investment income

- Bank and building society interest received (even if only a small amount of interest was credited to, say, your current account, this should be disclosed as it may prevent a subsequent Revenue enquiry)
- Dividend counterfoils including stock dividends, unit trusts, and real estate investment trust distributions
- Stockbroker end of year report showing income and transactions
- Other interest received including government loan stock
- Chargeable event certificates from investment bonds

Other information

- If married in year, date of marriage, your spouse's first name, maiden name, date of birth, and National Insurance Number

This is only a guide. If you have any questions regarding your self assessment tax return please contact your local office for more details.