

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

E	3								
---	---	--	--	--	--	--	--	--	--

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

*
*

Please return to

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*. (If you are required to file your P35 and P14s online you **must not** complete and file this form.)
- 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. The penalties for late returns build up each month and are issued every four months in September, January and May. You will be charged a further penalty if you send this form when you are required to file your return online. To avoid unnecessary reminders and penalty notices, if you think that you do not need to make a return:

- go to www.hmrc.gov.uk/payee/payroll/year-end/annual-return.htm or
- phone the Employer Helpline on **08457 143 143**.

Need help completing your return?

For step-by-step guidance:

- see the Employer Helpbook E10 *Finishing the tax year*. You can get a copy from www.hmrc.gov.uk/payee/forms-publications.htm 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 *Payment Booklet* notes or in the letter we issue in place of your booklet, or go to www.hmrc.gov.uk/payinghmrc

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 and make sure your payment reaches us no later than 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 and make sure 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 – provide a P60 *End of Year Certificate* for 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.

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.

£
£
£
£
£
£
£
£
£
£
£
£
£
£
£
£

NICs

Total NICs shown above after deducting amounts marked 'R' see Note 1

1	£
---	---

Totals from P35(CS) Continuation Sheets

2	£
---	---

Part 2 Summary of payments for the year

Total NICs 1 + 2 see Note 1

3	£
---	---

Income Tax

Total tax shown above after deducting amounts marked 'R' see Note 1

4	£
---	---

Totals from P35(CS) Continuation Sheets

5	£
---	---

Total tax 4 + 5 see Note 1

6	£
---	---

Advance received from HMRC to refund tax

7	£
---	---

Total tax 6 + 7

8	£
---	---

Combined amounts

Total NICs and tax 3 + 8

9	£
---	---

Total Student Loan deductions see Note 2

10	£
----	---

9 + 10

11	£
----	---

Statutory payments recovered

see Note 3

Statutory Sick Pay (SSP) recovered	12	£
Statutory Maternity Pay (SMP) recovered	13	£
NIC compensation on SMP	14	£
Ordinary Statutory Paternity Pay (OSPP) recovered	15	£
NIC compensation on OSPP	16	£
Additional Statutory Paternity Pay (ASPP) recovered	17	£
NIC compensation on ASPP	18	£
Statutory Adoption Pay (SAP) recovered	19	£
NIC compensation on SAP	20	£
Total of boxes 12 to 20	21	£
Funding received from HM Revenue & Customs to pay SSP/SMP/OSPP/ASPP/SAP	22	£

21 minus 22

23	£
----	---

11 minus 23

24	£
----	---

see Note 4

Deductions made from subcontractors see Note 5

25	£
----	---

Amount payable for the year 24 + 25

26	£
----	---

NICs and tax paid already

27	£
----	---

Tax-free incentive payment received during the year see Note 6

28	£
----	---

Now payable

26 minus 27 and 28

29	£
----	---

Fill in boxes 30 and 31 only if you are a limited company that has had CIS deductions made from payments received for work in the construction industry.

CIS deductions suffered

30	£
----	---

Total of column E on form CIS132

Revised amount now payable

29	minus	30	£
----	-------	----	---

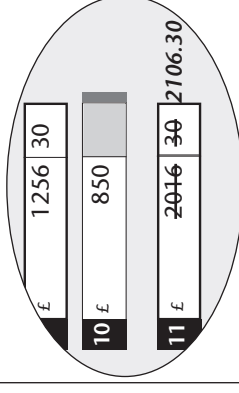
Guidance notes –

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.



Note 1

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

Note 2

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

Note 3

Boxes **12** to **20** Do not enter the totals paid.

Only enter the amounts you are entitled to recover. You will find this on your P32 Employer Payment Record or your own equivalent payment record.

Note 4

Box **24** If box **23** is a minus figure then add box **23** to box **11**

Note 5

Box **25** Add up boxes 4.6 on all your CIS300 monthly returns and enter the total amount in box 25 of the P35.

Note 6

Box **28** 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.

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.

Please now fill in page 4