



We Do More Than Just Accounting

Moore

Accountancy

CHECKLIST FOR THE 2023/24 TAX YEAR

Please read and answer every question below for the tax year from 6 April 2023 to 5 April 2024.

Ensure that you respond fully to any questions that relate to your circumstances, as it is this information which will form the basis of your Self-Assessment return. **If you have any questions, please ask.**

Are your answers to all of the questions below the same as 2022/23? If yes, you do not need to complete the whole checklist, however, please ensure you have reviewed all the questions as there are additional boxes.	YES/NO
Were you an employee, director, office holder or agency worker?	YES/NO
How many employments or directorships did you have?	
Employer 1 name:*	
Employer 2 name:*	
<i>For each separate employment supply us with copies of your P60 or P45 and P11D (details of benefits) as issued by your employer. Also please send copies of any PAYE code notices received from HMRC during the year. Advise if any benefits have been included in your monthly payroll.</i>	
Have you incurred any expenses relating to your job?	YES/NO
<i>For e.g., professional subscriptions, healthcare, travelling (excluding to and from work), mileage paid at less than 45p/mile, overalls, and cleaning costs – which have NOT been reimbursed fully by your employer</i>	
Are you an employee of a close service company, (company has 5 or less shareholders/directors)?	YES/NO
Have you worked at home during 2023/24?	YES/NO
<i>If you have worked at home, could you please confirm if your employer paid anything to you for this, and if your contract details that you must work from home.</i>	
Have you undertaken any contracts which fall under IR35? <i>(please provide the P45 or P60 from the end client)</i>	YES/NO
Were you self-employed or in a partnership?	YES/NO
How many self-employed businesses or partnerships did you have?	
Business 1 name:*	
Business 2 name:*	
<i>Please provide us with the nature of your business(es)/ partnership(s) and state whether sole trader or partnership.</i>	
Did you receive income from UK property including income from land, holiday lettings, renting a room in your house or “Airbnb type” lets?	YES/NO
<i>State how many properties, whether the property is let under Furnished Holiday Lettings rules, jointly owned, or if you are claiming Rent a Room relief. Please provide us with income / expense summaries, interest statements, etc.</i>	
Have you paid any allowable interest?	YES/NO
<i>Interest is allowable if paid on a loan (not overdraft, offset mortgage or credit card) which is for the purchase of a property which you rent out, purchase of a share in a partnership or family company, or loan to family company.</i>	
Did you receive any foreign income?	YES/NO
<i>Please provide details or statements showing country/source of income and any special withholding tax.</i>	

Have you bought or sold any items of a capital nature? Disposed of any chargeable assets, or have any chargeable gains? Wish to claim an allowable loss, or make any other claim or election?	YES/NO
For e.g., shares, property, including your main residence, share of a partnership. If you have an investment portfolio managed by a third party, e.g., your bank, please obtain statements from that third party.	
Are you holding Crypto Currencies? Please provide statements and details of any gains/losses and income/expenses from crypto	YES/NO
Did you make any gains on UK Life Assurance policies, Bonds etc.? For e.g., have you received any "Chargeable Events Certificates"?	YES/NO
Did you earn any income from the sharing economy? For e.g., providing goods and services like lift shares, selling things you have made, or property related income such as renting a driveway or offering loft storage	YES/NO
<i>There is a £1k allowance on money made from sharing economy, but we still need to be notified of this.</i>	
Did you receive any interest? For e.g., from UK bank and building societies, UK unit trusts, from a company which you are a director of, or Peer to Peer lending?	YES/NO
<i>Please state amount, whether gross or net and the name of Bank, Building Society, or company. We do NOT need the details of any ISAs.</i>	
Did you receive any dividends? For e.g., from UK companies, authorised unit trusts, open-ended investment companies or foreign companies?	YES/NO
<i>Please send us full details including net amount received and tax credit (note tax credit only applies if foreign). Either a summary list of number and names of shares, or the individual dividend vouchers.</i>	
Did you receive any UK pensions, annuities, or state benefits? For e.g., State Pension, Occupational Pension, Retirement Annuity, Incapacity Benefit?	YES/NO
<i>Please supply us with P60's or other details showing the amount received, with tax deductions and details of lump sums taken. (Usually a letter from DWP for State Pensions).</i>	
Did you receive any other UK income? For e.g., employment lump sums, redundancy pay-outs, share schemes, life insurance gains, income from settlements or trusts?	YES/NO
<i>Please let us have details of income, and associated tax documents.</i>	
Are you liable to pension savings tax charges (where your contributions exceed your pension allowance) or have you received payments from overseas pension schemes?	YES/NO
Is your gross income plus salary sacrifice pension contributions more than £200K?	YES/NO
<i>If yes, please could you provide details of employer and employee pension contributions, pay slip for March 24, pension statements for the tax year 23/24 and the value of any unused annual allowance brought forward from 22/23</i>	
Did you have any pension payments automatically deducted from your salary to your employers pension scheme?	YES/NO
<i>If yes, could you please confirm whether it is a relief at source scheme or net pay scheme? Ask HR if required</i>	
Relief at source – you pay tax on gross income and pension is taken off afterwards	YES/NO
Net pay scheme – tax paid after pension deduction from gross salary	YES/NO
Did you make contributions towards a personal pension or retirement annuity?	YES/NO
<i>Please give details of amounts paid for the tax year. Please make it clear whether you are giving us the gross or net figures (if in doubt please send us the paperwork)</i>	

Did you give to charity via Gift Aid?	YES/NO
<i>For Gift Aid, please confirm you have given the appropriate declaration to the charity and provide us with full amounts donated. Confirm for each one whether these are regular or one-off payments.</i>	
Have you made or received any gifts? For e.g., amounts received under a Will, shares (including shares in a family company), or transfer of a share of a Partnership.	YES/NO
<i>State amount, value, date of payment, and name of donee. Confirm whether regular or one off.</i>	
If you are married or have a civil partner and one is a basic rate taxpayer and the other a non-taxpayer, would you like to claim marriage tax allowance?	YES/NO
<i>Please provide earning details for your spouse/partner for the 2023/24 tax year as well as full name, date of birth, NI Number and date of marriage/civil partnership.</i>	
Do you want to claim other tax reliefs and deductions? For e.g., community investment tax relief, venture capital, EIS, SEIS, maintenance/alimony payments?	YES/NO
Were you, for all or part of the year to 5 April 2024, one or more of the following – not resident, not ordinarily resident, or not domiciled in the UK and claiming the remittance basis; or dual resident in the UK and another country?	YES/NO
<i>Provide dates of residing/visiting UK, days worked in the UK, whether for work or pleasure and usual country of residence.</i>	
Are you classed as a UK, Scottish or Welsh taxpayer?	UK/SCOTTISH/WELSH
Do you or your partner receive Child Benefit?	YES/NO
If the answer above is YES does one of you earn >£50,000?	YES/NO
<i>If YES to both, provide us with the total amount of child benefit you AND your partner received from 6/4/23 to 5/4/24 (there are 13 payments), and for how many children. If you ceased receiving child benefit in the year, provide the date payments stopped.</i>	
Do you have a Student or Post Graduate Loan?	YES/NO
<i>Please confirm when the loan commenced, whether it is Plan type 1, 2 or new postgraduate, details of amounts deducted through PAYE or paid via Self-Assessment and a copy of your annual statement. Advise us if the loan is likely to be repaid within the next 2 years.</i>	
Have you had any 2023-24 Income Tax refunded or off-set by HMRC or Jobcentre Plus?	YES/NO
Were you party to one or more tax avoidance schemes?	YES/NO
Did you have a tax adviser for work not undertaken by Moore Accountancy?	YES/NO
Are you acting in capacity on behalf of someone else?	YES/NO
If you believe you will have a tax liability and have a PAYE code (i.e., are in employment), would you like HMRC to collect the tax due (if <£3,000) through your tax code in 2024/25. NOTE: The SATR will need to be filed by December 2024 for this to take effect.	YES/NO
Have any adjustments been made to your PAYE code relating to prior periods?	YES/NO
<i>If so, please send us copies of any PAYE code notices you have received from HMRC</i>	

Are there any specific issues or changes regarding your personal taxation or business affairs generally that you would like us to give our attention to now?	YES/NO
Do you know anyone who would benefit from using Moore Accountancy's services?	YES/NO
Any further information or clarification of responses above:	

By completing and signing this questionnaire you are confirming that the information provided to us for completion or review of your HMRC Self Assessment Tax return is complete and that Moore Accountancy is not liable for any areas of your tax return that are omitted and not disclosed. This is based solely on the responses above and evidence supplied.

Signed by:

Dated:

UTR (Unique Tax Reference):

NI Number:

Date of Birth:

Contact Email Address:

Contact Number: