



About this form

Please read the SA370 Notes before you fill in this form to appeal against a penalty for sending your tax return late or paying your tax late, or both. Using this form will help us identify your appeal and deal with it quicker.

Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS within 30 days of the date shown on the front of your penalty notice. Late appeals may be accepted if you explain the reason for the extra delay.

If you have not already done so, send us your tax return and pay any tax you owe now, to avoid further penalties.

To find out more about Self Assessment appeals, go to www.gov.uk/tax-appeals/penalty

Please use black or blue ink and capital letters to fill in the boxes.

About you

Enter your details unless you're making this appeal on behalf of someone else. Then you should enter their details.

Form containing fields for Tax reference, Full name, Address, and National Insurance number.

The penalty (or penalties) you want to appeal against

Give the tax year which the penalties are for

Form for entering Tax year ended 5 April

Tell us which penalties you want to appeal against below. Enter the amount of each penalty and the date of your penalty notice. You'll find this at the top of the front page of your SA326D, 'Late tax return: Notice of penalty assessment' or SA370, 'Notice of penalty assessment'.

Penalties for filing your tax return late

Main table for entering penalty details: 1 day late, 3 months late, 6 months late, 12 months late.

## Penalties for paying your tax late

<b>30 days late payment penalty amount</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<b>Date of penalty notice</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>6 months late payment penalty amount</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<b>Date of penalty notice</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>12 months late payment penalty amount</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<b>Date of penalty notice</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Your reason for making an appeal

Please tick the relevant box to tell us why you're making an appeal, and provide a brief description in the box below. If you tick 'Other acceptable excuse' box, give as much information as you can, including relevant dates in the box below and, where possible, provide evidence to support your appeal.

<input type="checkbox"/> Ill health	<input type="checkbox"/> Postal issues	<input type="checkbox"/> Fire, flood or other natural disasters
<input type="checkbox"/> Did not receive the return	<input type="checkbox"/> Theft or crime	<input type="checkbox"/> Bereavement or death of a close relative
<input type="checkbox"/> Information technology difficulties	<input type="checkbox"/> Other acceptable excuse - give more information below	

**i** If you need more space, continue on a separate sheet of paper and attach this to the back of your appeal.

## What to do next

Please make sure you sign and date your appeal.  
Send this form to Self Assessment, HM Revenue and Customs, BX9 1AS.

<b>Signature</b> <input style="width: 100%; height: 30px;" type="text"/>	<b>Your daytime phone number</b> <input style="width: 100%; height: 20px;" type="text"/>
<b>Date</b> DD MM YYYY <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Your name and address</b> - if different to the name and address you've entered above <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>
<b>If you've signed this appeal on behalf of someone else, enter the capacity in which you've done this</b> For example, agent, executor or personal representative <input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/> <span style="float: right; font-size: small;">Postcode</span>