

Solicitors Tax Campaign Disclosure Form

Contents

About this form

You can use this form to make a disclosure under the Solicitors Tax Campaign of the tax, penalties and interest you owe.

This form is designed to be filled in on screen. As you work through the form you can save it partly filled in to return to it later by selecting 'Save As' from the 'File' menu.

For guidance on completing this form please click the 'How to fill in this form' button at the top the page.

If you do not have all the information to hand to enable you to complete the form by you what let us know that it is your intention to come forward please telephone the Solicitors Tax Carriagn Helpline on 03000 134 749 or +44 3000 134 749 if you are outside the UK. Opening hours are 8al to 8pm Monday to Friday.

Alternatively you can email us at ris.campaigns@hmrc.gsi.gov.uk You wilk sed to sovide us with the following information:

- name
- address
- National Insurance number, Unique Taxpayer Reference or Co. pany Registration number it would also help if you could provide the following:
- date of birth
- contact telephone number
- VAT Registration Number if applicable

Disclosing on behalf of someone else

You can complete this disclosure way behalf of someone else if, for example, you are:

- a tax adviser, agent, accountant to the person or company this disclosure relate to
- an executor or the personal representative of a deceased person
- a company director or company secretary

Please note: When disclosing on behalf of someone else, please complete both sections 'About the person this discussure relates to' and 'Disclosing on behalf of someone else'.

If you are disc using a behalf of someone else and do not fall into one of the categories above, telephone the colicito a Tax Campaign Helpline on 03000 134 749 or +44 3000 134 749 if you are outside the Kilonavice before completing this form.

Lines reper Monday to Friday 8am to 8pm and are closed Saturday and Sunday.

About the disclosure

indicates required information

X

Are you disclosing under the Solicitors Tax Campaign?

No

Yes

tems to display if 'No' selected:

If you are not part of the Solicitors Tax Campaign phone the Helpline on 03000 1 4 740 before proceeding with your disclosure.

tems to display if 'Yes' selected:

X

Disclosure Reference Number

You will only have a Disclosure Reference Number if you have notifical/telephoned/contacted/ emailed HM Revenue & Customs to let us know that you into a to disclose. Alternatively you may have received a letter from us. In all other circumstances place the field blank. A Disclosure Reference Number is two letters follows by eight numbers.

X

Does the disclosure relate to an individual or a company?

* Ar ndividual
A company

X

Are you the person that this disclosure relate to, or someone elsecon, leting the form on their behalf?

I am the person that this disclosure relates to
 I am completing this form on behalf of someone else

You can complete this disclosure form on behalf of someone else if, for example, you are:

- a v advi er, agent, accountant or someone else authorised to disclose on behalf of the company this disclosure relates to
- executor or the personal representative of a deceased person ompany director or company secretary

X

How would you like to send back this disclosure form?

* By email

By post

Help text - if no help needed, set the presence of HelpButton to "invisible"]

About the person this disclosure relates to

indicates required information

Title Please select your title from the drop-down menu. If your title is not shown in the list, you can enter it into the box. Full name Address line 1 Address line 2 Address line 3 Postcode Contact telephone number Please enter a daytime telephone be used to contact you. Include the area code if appropriate. Please use only the following ch numbers, spaces, brackets (), hyphen -, plus sign + HM Revenue & Customs will only use this number to contact you about your disclosure. Email addre agree to HM Revenue & Customs acknowledging receipt of your disclosure form by email, this is the address we will send it to. Please ensure you accurately enter the email address in order for the acknowledgement to be delivered correctly. Date of birth eg dd mm yyyy

National Insurance number

A National Insurance number is 2 letters, followed by 6 digits, followed by a letter (A-D) or a space. For example QQ 123456 A.

You can find your National Insurance number on:

- a P60 certificate from your employer
- · a payslip from your employer
- a PAYE Coding Notice or a letter from HM Revenue & Customs
- any letter from the Department for Work and Pensions or Jobcentre Plus

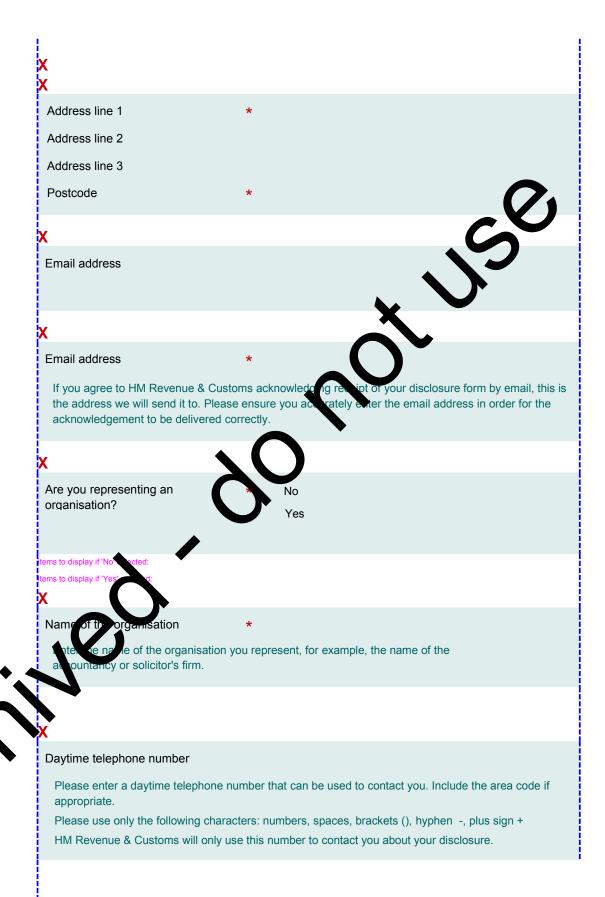
About the company this disclosure relates to * indicates required information Company name Address line 1 Address line 2 Address line 3 Postcode Daytime telephone number Please enter a daytime telephone number that can contact you. Include the area code if appropriate. Please use only the following characters: ers, spaces, brackets (), hyphen -, plus sign + HM Revenue & Customs will on to contact you about your disclosure. **Email address** HM Revenue & Customs acknowledging receipt of your disclosure form by email, this is s we will send it to. Please ensure you accurately enter the email address in order for the wledgement to be delivered correctly. Company Registration Number (CRN) A unique reference allocated by the register of companies, to a company that is incorporated or registered the UK Companies Act. This can be found on correspondence from Companies House. The CRN is an 8 digit reference or a 6 digit reference if prefixed by the characters NI (if registered in Northern Ireland) or SC (if registered in Scotland).

The business

* indicates required information

Business/trading name For example, partnership or company name Describe the business activity Please enter your profession or business activity Are you registered for No Self Assessment? Yes Select 'Yes' if you are already registered for Self Assessme If you are not already registered for Self Assessment please You will need to register for led in this disclosure. Self Assessment and complete tax returns for future ssment on the GOV.UK website by You will find more information on how to Register for following the link to www.gov.uk/register-for-self-ass Self Assessment Unique Taxpayer Reference (UTR) 10 digit number. If you are already registered for Self Assessment, you will find your age of your tax return or any Self Assessment calculations we have sent you. ed for VAT? No Yes s to display if 'Yes' selected VAT Registration Number This is the 9 digit number supplied if you are registered for VAT. For example, 123 4567 89. You can find it on any correspondence from HM Revenue & Customs relating to your VAT. Date you started trading eg dd mm yyyy Please enter the date your business started. We will need this information so that the right tax returns can be sent to you to complete.

Are you still trading? If 'No' please enter the date you stopped No trading below. Yes If you have stopped trading, please enter the date you stopped. We will need this information so that the right tax returns can be sent to you to complete for the tax year 2010-11 onwards. If you are disclosing on behalf of a deceased person, please use the date of death as the d stopped if the business had not already ceased. ems to display if 'No' selected: Date you stopped trading eg dd mm yyyy If you have stopped trading, please enter the date you stopped. We need this information so that the right tax returns can be sent to you to complete for -12 onwards. late of death as the date If you are disclosing on behalf of a deceased person, please ise the trading stopped if the business had not already ceas ems to display if 'Yes' selected: Does this disclosure include income from a partnership? to display if 'No' selected: son completing this form mation rson that this disclosure relates to you do not need to complete this section. ur business' . completing this form on their behalf, please give your own details below. Capacity in which you are completing this form Please select your capacity from the drop-down menu. If it is not shown in the list, select other and tell us your capacity. Title Please select your title from the drop-down menu. If your title is not shown in the list, you can enter it into the box. Full name



Your commitment

indicates required information



Declaration

I understand that I am expected to make a full disclosure and I intend to do so.
 I acknowledge that consequences may ensure if my disclosure is later found to be false.

Complete the following sections to give details of your disclosure. The form will ask the details of your disclosure. The form will ask the details which will help you determine how many years you need to go back and what liabilities the might heed to disclose.

You can make a disclosure for all years up to and including 2012-13. If, however, ou have been sent a tax return for that year or any year from 2010-11 which is still outstanding ou must complete the return and you must not include these years on this disclosure from The easier way to do this is online.

You will still have to pay any late payment and late filing per lates, hare on these returns.

Any disclosure for 2013-14 needs to be included in your tax eturn for that year. If you have not received a tax return for that year you need to registe with Himstenne & Customs (HMRC).

You can make a disclosure for the years before you previous accounting period commenced.

If the company is registered for Self Assessment and has outstanding tax returns, you should file all tax returns that are within 4 years from the entry of the accounting period. Income for earlier years can be included in your disclosure. You will self have a pay any late payment and late filing penalties charged on these returns.

Any disclosure for your current accounts a period or for your previous accounting period needs to be included in your tax return for that year. If you have not received a tax return for that year you need to register with HM Revenue & Custon. (4. ARC).

For more information on how to register, please follow the link Register for HMRC taxes

Liabilities to be disclosed

* indicates required in smation

Do you probable to sclope the following liabilities?



But ness....ome liabilities

No

Yes

This section covers the profits you make from working for yourself, or in partnership. The starting point is the difference between the money you receive and the expense you incur on your business.

Income tax and National Insurance contributions are the liabilities you might need to pay on the profits you make. These need to be adjusted for tax purposes (see later help on how to calculate what you owe on the 'Business income liabilities' page).

If you have anything to disclose then please select 'Yes' and complete the appropriate table within the 'Business income liabilities' page.

Non-business income liabilities

No

Yes

You must include all income and gains in your disclosure where you have paid too little tax. This may include:

- · earned income not taxed before you receive it
- · investment income not taxed before you receive it, for example, interest
- · taxed income where additional tax is payable
- income from property or land rental etc, (less the expenses relating to that income of the first sure whether you should have paid tax or National Insurance contribution of the money or an activity and need more information go to www.gov.uk/income-tax

If you have anything to disclose then please select 'Yes' and complete the appropriate lable within the 'Non-business income liabilities' page.

X

Capital gains liabilities

٠ N

Yes

You may have to pay Capital Gains Tax if you make a parfit or gain when you sell, give away or otherwise dispose of an asset that you own

You must disclose all capital gains which you have not previously declared. Further information on capital gains can be found on the atrocapital Gains Tax' webpage on GOV.UK (http://www.hmrc.gov.uk/cgt/intro/basics.html)

If you have anything to disclose lease elect Yes' and then complete the appropriate table within the 'Capital Gains liabilities' page.

Χ

Employer liability

No

Yes

Emr over ax and National Insurance contributions on wages for employees.

Lyomaploted anyone, you may have to pay some tax and National Insurance contributions in respect that you paid to your employees.

If y u have anything to disclose please select 'Yes' and then complete the appropriate table within the imployer liabilities' page.

Corporation Tax liabilities

* No

Yes

Corporation Tax is a tax on the taxable profits of limited companies and other organisations including clubs, societies, associations and other unincorporated bodies.

Taxable profits for Corporation Tax include:

- profits from taxable income such as trading profits and investment profits (except dividend income which is taxed differently)
- capital gains known as 'chargeable gains' for Corporation Tax purposes

Χ

Corporation Tax Act (CTA) 2010, section 455 liabilities

No

If you're a company director and take money out of your company that's not a salary or a dividend - over and above any money you've put in - you're classed as having received the benefit of a director's loan

If this meets your circumstances please go to 'Director's loans' webpage on GOV.UK (www.game) directors-loans) for further guidance.

Yes

X

Employer liabilities

No

Yes

Employer tax and National Insurance contributions on wages or employees.

If you employed anyone, you may have to pay some tax and Nationals, surance contributions in respect of what you paid to your employees.

If you have anything to disclose please select 'Yes' and then omple the appropriate table within the 'Employer liabilities' page.

Other potential liabilities

If you answer 'Yes' to any of these quest ins, you details will be passed on to the relevant team within HM Revenue & Customs (HM, C).

X

Do you need to resolve any VAT issues?

k No

Yes

You should recover for VAT if:

- your taxa e supples takes you over the VAT registration threshold, currently £81,000 or
- you expect to go over that figure in the next 30 days alone

For yore connection of what to include in your VAT threshold calculation and on previous thresholds, follow the limit to the 'When to register for UK VAT' webpage on GOV.UK (www.gov.uk/vat-

I gisk tion'

Phase select 'Yes' if you have VAT liability issues to resolve. To correct an error you have made on a return, follow the link to the 'Correct errors on your VAT Returns' webpage on GOV.UK (www.gov.uk/vat-corrections) where you will find advice on how you should make the adjustment.

Χ

Do you need to resolve any Class 2 National Insurance contributions issues?

k No

Yes

If you are self-employed you normally have to pay Class 2 National Insurance contributions. If you have not already registered then you should do so immediately.

If you have low earnings

If your profit is less than the lower earning exemption you can apply for a Certificate of Small Earnings Exception and not pay Class 2 National Insurance contributions. However, you might decide to carry on paying them voluntarily to keep your entitlement to the State Pension and other benefits. Follow the link for further information about Class 2 National Insurance contributions, forms and guidance on GOV.UK (.gov.uk/self-employed-national-insurance-rates)

Do you need to resolve any Inheritance Tax issues?

* No

Yes

Information on Inheritance Tax can be found by following the link to the 'Inheritance Tax - the basics' webpage on GOV.UK (www.hmrc.gov.uk/inheritancetax/intro/basics.htm) If you have any Inheritance Tax issues to resolve please select 'Yes'.

X

Did you receive tax credits for any of the years covered by this disclosure?

No

Tax credits are payments from the government. If you're responsible for at least 2 child or young person, you may qualify for Child Tax Credit. If you work, but are a la low income, you may qualify for Working Tax Credit. You can often get both types of tax credits.

Yes

If you have not previously claimed you can check if you are orgible or tax credits by following the link to the 'Tax credits - who qualifies?' webpage (www.gov.uk/q alify-tax credits-quick-questionnaire)
If you feel you are eligible you can get more information as following the link to the How to claim tax credits webpage on GOV.UK (www.gov.uk/claim-tax-credits to make a claim.

If you or your partner have been claiming tax credits to will need to consider the amount of tax credits you have received. Please select 'Yes' and the double will be passed to Tax Credit Office to consider. They will contact you separately to changes are required. Tax credits will eventually be replaced by Universal Credit. You will fire more information about this change by following the link to the Universal Credit customers web, age a GOV UK (www.hmrc.gov.uk/taxcredits/universal-credit.htm)

X

Do you need to resolve at Stamp Duty Land Tax (SDLT) issues?

No.

Yes

Select 'Yes' you have to resolve any personal liabilities for SDLT. Your details will be passed on to the array in HMRC.

Business income liabilities

Tx year end date

Remember, if you have already been issued with tax returns or notices to complete a tax return for 2010-11 or later years, and you have not returned them, you should complete and submit these rather than include the years in your disclosure.

You will still have to pay any late payment and late filing penalties charged on these returns.

For information on how to calculate your **penalty** for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable care with your affairs, you will not pay any penalties at all. HMRC do not expect most customers making a disclosure to fall within this category. If you think this applies to you, or if there is anything else you think we need to consider you should let us know by contacting the Solicitors Tax Campaign Helpline.

Circumstances	Penalty if you come forward in this Solicitors Tax Campaign
You sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2 99 0 and later years if you havise HMRC within 12 months of when the ax first became unpaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up 100% of the tax due if you tried to conceal the failure.)	19% of the tax due.
You sent HMRC a return knowing it shows these tax payable than the correct amount. (You hay have to pay penalties of up to 100% of the tax he is tou tried to conceal the inaccuracy.)	20% of the tax due.

You may have to pay penalties dup to 120% (200% for offshore related income) of the tax due if you tried to conceal the extent of addeclared tax. If this may apply to you please call the Solicitors Tax Campaign Helpline on 03000 134 749.

For information how to calculate the tax you owe please click the help icon

HMRC can't dividual advice on calculating how much you owe and you may want to seek independent a pressi hal advice. Below are a few pointers to help you.

You should have kept details of your business income and expenses. Not all of the expenses may be allowate. For information can be found by following the link to the 'Expenses if you're self-em love the opage on GOV.UK (www.hmrc.gov.uk/incometax/relief-self-emp.htm)
You have be entitled to Capital Allowances.

More information can be found by following the link to the 'Capital Allowances: the basics' vebpage. (www.hmrc.gov.uk/capital-allowances/basics.htm)

Your business income less any allowable expenses and Capital Allowances will give you your taxable profit.

You can also find details of personal allowances, tax rates and thresholds by following the link to 'Rates and allowances: Income Tax' webpage on GOV.UK (www.hmrc.gov.uk/rates/it.htm)

If you do not have all the business records you need

If your business records are not complete you should estimate as accurately as possible any income or expenses for which a record is not held. (Your bank statements will probably help). HMRC may ask to see how you have worked these out so please keep copies of your calculations. You also need to start keeping proper business records from now on. Advice on keeping records can be found by following the link to the 'Keeping records' webpage. (www.hmrc.gov.uk/record-keeping)

For information on how to calculate **interest** please click the help icon

HMRC charges interest on tax that is paid late. Interest is charged from the date the tax was due, until the date it is paid.

Any previously unpaid tax that you include in this disclosure will be late and therefore will have attracted an interest charge. If you do not include the appropriate interest charge in your disclosure the form will be incomplete.

The following links will help you to calculate how much interest you owe for each year you are including in this disclosure.

Use the tax and interest calculator to calculate what you owe going back 6 years. This will also bely you in calculating the tax you owe. It should only be used if your tax affairs are straightful and a drough you are entitled to only basic personal allowances.

Use the <u>19 year calculator</u> if you need to include more than 6 years in your disclication. This will help you to calculate the interest and penalties you owe for the last 19 years. This calculator is for interest and penalty calculations only and will not help you calculate the tax due.

For information on how to calculate Class 4 NICs please click the selp icon

Self-employed people are chargeable to Class 4 National Insurance on the offits they make. You do not have to pay Class 4 National Insurance contributions if you are under 16, or in the tax years after you have reached State Pension age.

The percentages charged and the lower and upper lights each year are shown in the table below. An additional Class 4 NICs charge of 1% is payable on photis which exceed the upper limit for all the years up to 2010-11. For 2011-12 and later the additional charge is 2%.

Year	wer Limit (£)	Upper Limit (£)	Percent (%)
2006-07 (6 April 2006 - 5 April 207)	5,035	33,540	8
2007-08	5,225	34,840	8
2008-09	5,435	40,040	8
2009-10	5,715	43,875	8
2010-11	5,715	43,875	8
2011-12	7,225	42,475	9
2012-13	7,605	42,475	9
2013-14	7,755	41,450	9
2014-1	7,956	41,865	9

* in lica s regulated information

Reas enter the following information in the tables below.

Pleas-hote: Enter values in whole pounds sterling (rounding down to the nearest pound).

Income Tax

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2013						
5 April 2012						
5 April 2011						
	Totals					

Class 4 National Insurance contributions (NICs)

Tax year end date	Penalty %	Income (not previously disclosed)	NICs	Interest	Penalty	Total
5 April 2013						
5 April 2012						
5 April 2011						
	Totals					

X

Do you have liability to declare prior to 6 April 2010?

No Yes

ems to display if 'No' selected:

tems to display if 'Yes' selected:

X

Was the reason you did not tell us about this income because you were, at least careless or failed to register for Self Assessment at the appropriate time?



Yes

Anyone starting in business should tell HoRC about this and register for Self Assessment no later than 5 October following the end to the ax year in which they started trading. For example, if you started to trade on 6 April 2009, this would fall into the 2009-10 tax year. HMRC should have been notified of the trading income by 5 October 2010.

HMRC consiters carelessness to be when someone fails to take reasonable care and attention in relation to their characteristics.

tems to display if 'No Nected:

For information on the penalty percent you will be charged for these additional years please click the help icon

Vircumstances	Penalty if you come forward in this Solicitors Tax Campaign
You have sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the tax due.
You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.

	Income Tax							
	Tax year end date		Income (not previously disclosed)	Тах	Interest	Penalty	Total	
	5 April 2010 5 April 2009							
	5 April 2009	Totals						
		Totals						/
	Class 4 Nat	ional In	surance cor	ntributions (I	VICs)			
	Tax year end	Penalty %	Income (not previously disclosed)	NICs	Interest L	Penal	Total	
	5 April 2010	70	alcolocou	11100	THE SECTION OF THE SE	1 Critain	1000	
	5 April 2009							
		Totals						
	X			1				
	Do you have prior to 6 Apr	il 2008?	o declare	No				
	tems to display if 'Yes			J				
	Did you delib			C about your inc		April 2008,	* No Yes	
* _*	tems to dislay a Yes For I for Since lick the help in		penalty percent	t you will be cha	arged for these	additional yea	rs please	
	Grcumstance	es			Penalty if	you come forw Tax Campaign	ard in this	
	make a returr 100% of the t	n. (You m ax due if	ay have to pay you tried to co	that you needed penalties of up nceal the failure	I to o to e.) 20% of the			
M.C.	payable than	the corre p to 100%	ct amount. (Yo % of the tax du	showed less tax ou may have to e if you tried to		e tax due.		
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▼	THE COLLECTION	(Click the	+ putton to add	d a row. You can i	emove unwanted	a ones by clickin	y uie - button.)	
	Tax year end date	Penalty	Income (not previously disclosed)	Tax	Interest	Penalty	Total	
		20%						
		Totals	3					
						Clic	ck to add a row	
	!							

Class 4 National Insurance contributions (NICs)

	Tax year end date	%	Income (not previously disclosed)	NICs	Interest	Penalty	Total	
ł		20%						
		Totals						

Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)

Please enter details of the nature of business this income relates to (maximum 500 characters)

Please provide details of the but ness to de this additional income relates to such as builder, plumber, etc.

Non-business income liabilities

Tax year end

Remember, if ou has already been issued with tax returns or notices to complete a tax return for 2010-11 or late years and you have not returned them, you should complete and submit these rather transplacement years in your disclosure.

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For his mation on how to calculate your **penalty** for this disclosure please click the help icon

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You may have to pay penalties of \$\text{p} \tag{10.54} \tag{200\%} for offshore related income) of the tax due if you tried to conceal the extent of the undeclared tax. If this may apply to you please call the Solicitors Tax Campaign Helpline in 03/100 134 749.

For information on how to calculate the tax you owe please click the help icon

HMRC can't protee individual advice on calculating how much you owe and you may want to seek independent of the ional advice. Below are a few pointers to help you.

You should have kep vetails of your business income and expenses. Not all of the expenses may be allocated. Mr. Laformation can be found by following the link to the 'Expenses if you're self-employed' wetpage on GOV.UK (www.hmrc.gov.uk/incometax/relief-self-emp.htm) You may be a titled to Capital Allowances.

Mort information can be found by following the link to the 'Capital Allowances: the basics' iwe. ge. (www.hmrc.gov.uk/capital-allowances/basics.htm)

Your business income less any allowable expenses and Capital Allowances will give you your wable profit.

You can also find details of personal allowances, tax rates and thresholds by following the link to 'Rates and allowances: Income Tax' webpage on GOV.UK (www.hmrc.gov.uk/rates/it.htm)

If you do not have all the business records you need

If your business records are not complete you should estimate as accurately as possible any income or expenses for which a record is not held. (Your bank statements will probably help). HMRC may ask to see how you have worked these out so please keep copies of your calculations. You also need to start keeping proper business records from now on. Advice on keeping records can be found by following the link to the 'Keeping records' webpage. (www.hmrc.gov.uk/record-keeping)

For information on how to calculate **interest** please click the help icon

HMRC charges interest on tax that is paid late. Interest is charged from the date the tax was due, until the date it is paid.

Any previously unpaid tax that you include in this disclosure will be late and therefore will have attracted an interest charge. If you do not include the appropriate interest charge in your disclosure the form will be incomplete.

The following links will help you to calculate how much interest you owe for each year you are including in this disclosure.

Use the <u>tax and interest calculator</u> to calculate what you owe going back 6 years. This will also help you in calculating the tax you owe. It should only be used if your tax affairs are straightforward and you are entitled to only basic personal allowances.

Use the <u>19 year calculator</u> if you need to include more than 6 years in your disclosing. The will help you to calculate the interest and penalties you owe for the last 19 years. This calculations for interest and penalty calculations only and will not help you calculate the tax due.

indicates required information

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Income Tax

Tax year end date	Penalty %	Income (not previously disclosed)	Тах	Interest	Penalty	Total
5 April 2013						
5 April 2012		A				
5 April 2011						
	Totals					

X

Do you have liability to decare prior to 6 April 210?

No

Yes

tems to diplay. Yes elected

X

Was the reason you did not tell is about this income because you were, at least careless or failed to register for Self Assessment at the appropriate time?

No

Yes

tems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty percent you will be charged for these additional years please click the help icon

Circumstances	Penalty if you come forward in this Solicitors Tax Campaign
You sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009, 10 or late years if you advise HMRC within 2 months of when the tax first so came pripaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the 1x due.
You sent HMRC a return knowing it showed less it payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.

Income Tax

	Tax year end	Donalty	Income (no.	J			
	_	-		т	luda sa at	Danielli.	Tatal
ı	date	%	discleded)	Tax	Interest	Penalty	Total
	5 April 2010						
	5 April 2009	A					
		Totals					

Do you have liability to declare

k No

Yes

tems to display if 'No' selected:
tems to display if 'Yes' selected:

X

Did you deliberately fail to tell HMRC about your income before 6 April 2008 or failed to register for Self Assessment at the appropriate time? * No Yes

tems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty percent you will be charged for these additional years please click the help icon

Circumstances

Pepath if y come forward in this Suicitor Tax campaign

You deliberately failed to tell HMRC that you needed to 2 % of the tax due.

make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the fail (1.5).

20% of the tax due.

You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you that to conceal the inaccuracy.)

Click the '+' button to add a row. You remove unwanted ones by clicking the '-' button.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Income Tax

Tax ye date	ear end	Pena.	Income (not previously disclosed)	Tax	Interest	Penalty	Total	
		20%						
1		Totals						

Click to add a row

Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)

Please tell us about the source(s) of income disclosed above (maximum 500 characters)

Please enter details of up to three main sources, for example the paper and the nature of the payment.

Capital Gains liabilities

Tax year end date

Remember, if you have already betwiss ad with ax returns or notices to complete a tax return for 2010-11 or later years, and you have the treat ad them, you should complete and submit these rather than include the years in your discussive.

You will still have to pay any late pages and late filing penalties charged on this return.

For information on how to calculate your **penalty** for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable care with your affairs, you will not pay any penalties at all. HMRC do not expect most customers making a disclosure to fall within this category. If you think this applies to you, or if there is anything else you think we need to consider you should let us know by contacting the Solicitors Tax Campaign Helpline.

Circumstances	Penalty if you come forward in this Solicitors Tax Campaign
You sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009-19 and later years if you advise HM-C within 12 months of when the tax first became unpaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure)	2000 a the Mue.
You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you had to conceal the inaccuracy.)	20% of the tax due.

You may have to pay penalties of apt 105 (200% for offshore related income) of the tax due if you tried to conceal the extent of the undeclared tax. If this may apply to you please call the Solicitors Tax Campaign Helpline 10.037.00 566 397.

For information on how to calculate the tax you owe please click the help icon

HMRC can't pro de individual advice on calculating how much you owe and you may want to seek independent of the ional advice. Below are a few pointers to help you.

You should have kep vetails of your business income and expenses. Not all of the expenses may be allocated Ms. Laformation can be found by following the link to the 'Expenses if you're self-employed' wetpage on GOV.UK (www.hmrc.gov.uk/incometax/relief-self-emp.htm) You may be a titled to Capital Allowances.

Mort information can be found by following the link to the 'Capital Allowances: the basics' we. ge. (www.hmrc.gov.uk/capital-allowances/basics.htm)

Your business income less any allowable expenses and Capital Allowances will give you your wable profit.

You can also find details of personal allowances, tax rates and thresholds by following the link to 'Rates and allowances: Income Tax' webpage on GOV.UK (www.hmrc.gov.uk/rates/it.htm)

If you do not have all the business records you need

If your business records are not complete you should estimate as accurately as possible any income or expenses for which a record is not held. (Your bank statements will probably help). HMRC may ask to see how you have worked these out so please keep copies of your calculations. You also need to start keeping proper business records from now on. Advice on keeping records can be found by following the link to the 'Keeping records' webpage. (www.hmrc.gov.uk/record-keeping)

For information on how to calculate interest please click the help icon

HMRC charges interest on tax that is paid late. Interest is charged from the date the tax was due, until the date it is paid.

Any previously unpaid tax that you include in this disclosure will be late and therefore will have attracted an interest charge. If you do not include the appropriate interest charge in your disclosure the form will be incomplete.

The following links will help you to calculate how much interest you owe for each year you are including in this disclosure.

Use the <u>tax and interest calculator</u> to calculate what you owe going back 6 years. This will also help you in calculating the tax you owe. It should only be used if your tax affairs are straightforward and you are entitled to only basic personal allowances.

Use the <u>19 year calculator</u> if you need to include more than 6 years in your disclosus. The will help you to calculate the interest and penalties you owe for the last 19 years. This calculations for interest and penalty calculations only and will not help you calculate the tax due.

indicates required information

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down the nearest pound).

Capital Gains Tax

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2013						
5 April 2012		A				
5 April 2011						
	Totals					

X

Do you have liability to decare prior to 6 April 210?

No

Yes

tems to diplay. Yes elected

Was the reason you did not tell s about this income because you were, at least careless or failed to register for Self Assessment at the appropriate

No

Yes

tems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty percent you will be charged for these additional years please click the help icon

Circumstances	Penalty if you come forward in this Solicitors Tax Campaign
You have sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009 10 and later years if you advise HMRC with 12 months of when the tax first is came impaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the law due.
You sent HMRC a return knowing it showed less to payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.

Capital Gains Tax

Tax year end	Penalty	Income (not	J			
date	%	discleded)	Tax	Interest	Penalty	Total
5 April 2010						
5 April 2009	A					
	Totals					

Do you have liability to declare prior to 6 April 2008?

k No

Yes

ems to display if 'No' selected

X

Did you deliberately fail to tell HMRC about your income before 6 April 2008 or failed to register for Self Assessment at the appropriate time? No

Yes

ems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty % you will be charged for these additional years please click the help icon

Penalty if yn come forward in this Circumstances

You deliberately failed to tell HMRC that you needed to 2 % of the tax due.

make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the fail (*).)

20% of the tax due.

You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you that to conceal the inaccuracy.)

Click the '+' button to add a row. You can knove unwanted ones by clicking the '-' button.

Please note: Enter values in whole peands sterling (rounding down to the nearest pound).

Capital Gains Tax

Tax year end date	Pena v	Income (not previously disclosed)	Tax	Interest	Penalty	Total	
	20%						
	Totals						

Click to add a row

Χ

Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)

Please tell us about the source(s) of the gain disclosed above (maximum 500

Please enter details of the asset(s) disposed of.

Corporation Tax liabilities

Tax year end date

characters)

You can make a disclosure for the gars efore our previous accounting period commenced.

If the company is registered for Set As less, and have outstanding tax returns, you should file all tax returns that are within 4 years from the end of the accounting period. Income for earlier years can be included in your disclosure. You will self have to pay any late payment and late filing penalties charged on these returns.

Any disclosure for your current accounting period or for your previous accounting period needs to be included in you tax return for that year. If you have not received a tax return for that year you need to register with HM avenue & Customs (HMRC).

For more information a how to register, please follow the link Register for HMRC taxes and sign up for online cases.

Plea e presse information relating to your company liabilities.

rmation on how to calculate your **penalty** for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable care with your affairs, you will not pay any penalties at all. HMRC do not expect most customers making a disclosure to fall within this category. If you think this applies to you, or there is anything else you think we need to consider you should let us know by contacting the Solicitors Tax Campaign Helpline.

Circumstances You sent HMRC a return showing less tax payable than the correct amount because you had been careless.	Penalty if you come forward in this Solicitors Tax Campaign No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax year 2009- and later years if you advise HMx 2 within 12 months of when the tax first became unpaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	2000 chihe ta zue.
You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you hard to conceal the inaccuracy.)	20% of the tax due.

You may have to pay penalties of ap to 100. 200% for offshore related income) of the tax due if you tried to conceal the extent of the undeclared tax. If this may apply to you please call the Solicitors Tax Campaign Helpline 2030 J0 566 397.

For information on how to calculate the tax you owe please click the help icon

HMRC can't provide individual advice on calculating how much you owe and you may want to seek independent professional advice. Below are a few pointers to help you.

You should have kept details of your business income and expenses. Not all of the expenses may be allowable.

To work out how much Corporation Tax your company or organisation will have to pay, you need to work out the profits you'll have to pay tax on, known to HMRC as your 'taxable profits for Corporation Tax'.

To work out your taxable profits, you start with your company's pre-tax profit figure (some know as 'profit before tax') in your company's financial accounts for a financial year. You the

- add back any depreciation charges you've included in your accounts, or any disallowed expenditure
- deduct your capital allowances (they take the place of depreciation charges)
- · add any other relevant income or chargeable gains
- deduct any other relevant deductions, reliefs, allowances or losses You then:
- apply the relevant tax rate(s) to calculate your gross Corporation ax payable
- deduct any relevant tax credits and any Income Tax already deducted from interest income your company received (for example the tax deducted by your boundered) paid you interest)

Finally you deduct any Corporation Tax you've already part, for example tax paid early, to find the amount of Corporation Tax you need to pay, or the account Corporation Tax you can claim back as an overpayment.

You also need to start keeping proper business records from now on. Advice on keeping records can be found by following the link to the 'Keeping record,' webpage (www.hmrc.gov.uk/ recordkeeping).

If you do not have all the business reports you need

If your business records are not complete, any fould estimate as accurately as possible any income or expenses for which a ecord anot held. (Your bank statements will probably help).

HMRC may ask to see how you have worked these out so please keep copies of your calculations.

You also need to start keeping proper business records from now on. Advice on keeping records can be found by following the link to the 'Keeping records' webpage (www.hmrc.gov.uk/ recordkeeping

If your business cords are not complete you should estimate as accurately as possible.

For information but to calculate interest please click the help icon

HMRC arged interest on tax that is paid late. Interest is charged from the date the tax was due, until the latest is paid.

For I ore information about Corporation Tax interest rates follow the link to the 'Late payment and reps., ent interest rates' webpage (www.hmrc.gov.uk/rates/interest-late-pay.htm)

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

indicates required information

Corporation Tax

Accounting period ending	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
2013						
2012						
2011						
	Totals					

Do you have liability to declare prior to accounting period end 2010?

* No

Yes

ems to display if 'No' selected:

tems to display if 'Yes' selected:

Х

Was the reason you did not tell us about this income because you were, at least careless or have failed to notify of the liability to the tax?

* No Yes

ems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty percent you will be charged or these additional years please click the help icon

Circumstances	Penalty if you come forward in this Solicitors Tax Campaign
You sent HMRC a return showing less to payable than the correct amount because your addition careless.	No penalty at all
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid
You deliber tely raised to tell HMRC that you needed to male a return. (You may have to pay penalties of up to 1,3%, the tax due if you tried to conceal the failtre.)	20% of the tax due.
You sent HMRC a return knowing it showed less tax ayable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.

Corporation Tax

Accounting period ending	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
2010						
2009						
	Totals					



Do you have liability to declare prior to accounting period end 2008?

* No Yes

ems to display if 'No' selected:

tems to display if 'Yes' selected:

X

Did you deliberately fail to tell HMRC about your income or have failed to notify of the liability to tax?

No Yes

tems to display if 'No' selected:

ems to display if 'Yes' selected:

For information on the penalty percent you will be riged to these additional years please click the help icon

Penalty if you come forward in this Solicitors Tax Campaign Circumstances You deliberately failed to tell HMR 20% of the tax due. ded to make a return. (You may have t nalties of up to 100% of the tax due if you tried the failure.) conce You sent HMRC a return knowing it snowed less tax 20% of the tax due. payable than the correct arount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the ina uracy.)

Click the '+' but on to odd a row. You can remove unwanted ones by clicking the '-' button.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Colpora In Tax

Accounting period ending	Penalty % 20%	Income (not previously disclosed)	Tax	Interest	Penalty	Total	
	Totals						

Click to add a row

Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)

DO2 02122014

X	
Please tell us about the source(s) of income disclosed above (maximum 500 characters)	*
Please enter details of up to three ma	ain sources, for example, the payer and the nature of the

Please enter details of up to three main sources, for example, the payer and the nature of payment.

Corporation Tax Act (CTA) 2010, Section 455 lichmite

Please provide information relating to your Section 455 liabilities.

Tax year end date

Complete the following sections to give details of your disclosure

You can make a disclosure for the years before your previour as sunta period commenced. If the company is registered for Self Assessment and have outstanding the returns, you should file all tax returns that are within 4 years from the end of the accounting period. Income for earlier years can be included in your disclosure. You will still have to pay any here payment and late filing penalties charged on these returns.

Any disclosure for your current accounting period or for our previous accounting period needs to be included in your tax return for that year. If your ave not received a tax return for that year you need to register with HM Revenue & Customs (HMRC).

For more information on how to register, phase allow the link Register for HMRC taxes and sign up for online services

For information on how to calculate penalty for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable case with your affairs, you will not pay any penalties at all. HMRC do not expect most customers make a disclosure to fall within this category. If you think this applies to you, or if there is anything else you think we need to consider you should let us know by contacting the Solicitors Tax Campaign Helph

	Citcular ance You send the Control of the Control o	Penalty if you come forward in this Solicitors Tax Campaign No penalty at all
	You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid
	You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the tax due.
	You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.
I	You may have to pay penalties of up to 100% (200% for	offshore related income) of the tax due

if you tried to conceal the extent of the undeclared tax. If this may apply to you please call the

Solicitors Tax Campaign Helpline on 03000 566 397.

For information on how to calculate the **tax** you owe please click the help icon

If you're a company director and take money out of your company that's not a salary or a dividend over and above any money you've put in - you're classed as having received the benefit of a director's loan.

If this meets your circumstances please go to 'Directors' loans' webpage (<u>www.gov.uk/directorsloans</u>) for further guidance.

For information on how to calculate interest please click the help icon

HMRC charges interest on tax that is paid late. Interest is charged from the date to tax was due until the date it is paid.

For more information about Corporation Tax interest rates follow the link to the late of ment and repayment interest rates' webpage (www.hmrc.gov.uk/rates/interest-late ay.htm

indicates required information

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Accounting period ending	Penalty %	Income (not previously disclosed)	Tax	Nerest	Penalty	Total
2013		•				
2012						
2011						
	Totals					

Do you have la lility to declare prior to accordance period end

* No

Yes

tems of display a res' selected:

Was the reason you did not tell us about this income because you were, at least careless or have failed to notify of the liability to the tax?

No

Yes

tems to display if 'No' selected: tems to display if 'Yes' selected: For information on the penalty percent you will be charged for these additional years please click the help icon

Circumstances You sent HMRC a return showing less tax payable	Penalty if you come forward in this Solicitors Tax Campaign No penalty at all
than the correct amount because you had been careless.	A Co
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	10% of the tax due or 0% for tax years 2009-1 and the years if you advise HML C within 12 months of when the tax first be tame unpaid
You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the tall due.
You sent HMRC a return knowing it showed less tan payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.

Ų							
	Accounting	Penalty	Income (r t previously	•			
	period ending	%	disclosed)	Tax	Interest	Penalty	Total
	2010						
	2009		•				
		Totals					

Y

Days cave lability to declare prior to accounting period end

No

Yes

tems to display if 'No' selected:

ems to display if 'Yes' selected:

χ

Did you deliberately fail to tell HMRC about your income or have failed to notify of the liability to tax? * No

Yes

tems to display if 'No' selected:

tems to display if 'Yes' selected:

For information on the penalty percent you will be charged for these additional years please click the help icon

Circumstances

You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failurs.)

You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you and to conceal the inaccuracy.)

Click the '+' button to add a row. You can smove unwanted ones by clicking the '-' button.

Please note: Enter values in whole our as sterling (rounding down to the nearest pound).

Accounting period ending	Renalty	Income (not previously disclosed)	Tax	Interest	Penalty	Total	
	20%						
	rotals						

Click to add a row

I	
X	
Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)	k
	-61
X	
Please tell us about the loans included above (maximum 500 characters)	
Please advise the type of director's loar other than your salary or dividend, expethat are actually for personal use, mone	enses that yo may ave paid for using company funds
	to purpome tax and National Insurance contributions (Pay as a side to your employees. More details can be found at PAYE
NICS - your responsibilities as a	ın employer
As an employed you pay NiCs on the earlies above a certain to eshold. NICs are calculated by system when you operate your payroll a and paid to Hill Revenue & Customs (HPAYE and YCS).	arnings you provide to or for the benefit of employees earning culated and deducted through the PAYE (Pay As You Earn) and must be recorded on the Full Payment Submission (FPS) MRC). Please see Employer further guide to

For information on how to calculate your **penalty** for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable care with your affairs, you will not pay any penalties at all. HMRC do not expect most customers making a disclosure to fall within this category. If you think this applies to you, you should contact the Solicitors Tax Campaign Helpline.

Penalty if you come forward in this Solicitors Tax Campaign No penalty at all
10% of the tax due or 0% for ax years 2009-10 and later years if you achise HMRC within 12 months of when the tax and statement and the tax and tax and the tax and tax and the tax and tax and the tax and tax an
of the tax due.
20% of the tax due.

You may have to pay penalties of 2 to 00% (200% for offshore related income) of the tax due if you tried to conceal the extent of the undeclared tax. If this may apply to you please call the Solicitors Tax Campaign Habline on 03000 566 397.

For information a sow to calculate **interest** please click the help icon

HMRC charges interest on tax that is paid late. Interest is charged from the date the tax was due, until the charge it is paid.

Any previously unpaid tax that you include in this disclosure will be late and therefore will have attack can interest charge. If you do not include the appropriate interest charge in your disclosure the principle incomplete.

the I llowing links will help you to calculate how much interest you owe for each year you are including in this disclosure.

Is the tax and interest calculator to calculate what you owe going back 6 years. This will also help you in calculating the tax you owe. It should only be used if your tax affairs are straightforward and you are entitled to only basic personal allowances.

Use the <u>19 year calculator</u> if you need to include more than 6 years in your disclosure. This will help you to calculate the interest and penalties you owe for the last 19 years. This calculator is for interest and penalty calculations only and will not help you calculate the tax due.

* indicates required information

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2013						
5 April 2012						
5 April 2011						
	Totals					

Do you have liability to declare No prior to 6 April 2010? Yes ems to display if 'No' selected: ems to display if 'Yes' selected: Was the reason you did not tell Nο us about this liability because Yes you were, at least careless or have failed to notify of the liability to tax? ems to display if 'No' selected: ems to display if 'Yes' selected: For information on the penalty percent you will be c ged for these additional years please click the help icon Penalty if you come forward in this Circumstances Solicitors Tax Campaign You sent HMRC a return showing No penalty at all than the correct amount because careless. You did not tell HMRC that needed to make a 10% of the tax due return, but you weren't de perately trying to keep the information from HMRC. 0% for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid 20% of the tax due. failed to tell HMRC that you needed rn. (You may have to pay penalties of o of the tax due if you tried to conceal the ou sent HMRC a return knowing it showed less tax 20% of the tax due. payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.) Income (not previously Penalty Tax year end date % disclosed) Tax Interest Penalty Total 5 April 2010 5 April 2009 **Totals** Do you have liability to declare No prior to 6 April 2008? Yes

Items to display if 'Ye:	es' selected:					
Did you delib HMRC about before 6 Apri register for S the appropria	t your inco il 2008 or t self Assess	ome failed to	* No Yes			Se
Items to display if 'No	o' selected:					
Items to display if 'Ye	s' selected:					
	n on the p	enalty % you v	will be charged	d for these a	a onal years	please click the
help icon						
					if you come for	
Circumstance		to tell HMRC t	hat you noo		the tax due	ign
		to tell HIVIRC t ay have to pay			the tax due.	
		you tried to con				
		rn knowing it s			the tax due.	
payable than penalties of u		ct amount.	u k ay hay to			
conceal the ir			yo Lea ic	,		
Click the '+' bu	utton to ad	d a row. You d	can remove un	wanted ones	by clicking the	e'-' button.
Click the '+' bu						
Please note: [Enter value	Income (not				
	Enter value	es in whole po				
Please note: [Enter value	Income (not previously	ounds sterling	(rounding do	wn to the neare	est pound).
Please note: [Penalty	Income (not previously disclosed)	ounds sterling	(rounding do	wn to the neare	est pound).
Please note: [Penalty 20%	Income (not previously disclosed)	ounds sterling	(rounding do	Penalty	Total
Please note: [Penalty 20%	Income (not previously disclosed)	ounds sterling	(rounding do	Penalty	est pound).
Please note: [Penalty 20%	Income (not previously disclosed)	ounds sterling	(rounding do	Penalty	Total
Tax year end date	Penally 20% Totals	Income (not previously disclosed)	Tax	(rounding do	Penalty	Total
Tax year end date Please enter	Penally 20% Totals	Income (not previously disclosed)	ounds sterling	(rounding do	Penalty	Total
Tax year end date	Penalty 20% Totals The reasonate(s) you	Income (not previously disclosed)	Tax	(rounding do	Penalty	Total
Please note: { Tax year end date Please enter the penalty ra	Penalty 20% Totals The reasonate(s) you	Income (not previously disclosed)	Tax	(rounding do	Penalty	Total
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Please note: [Tax year end date Please enter the penalty rachosen (max characters) Employe If you employed	Penally 20% Totals Totals Tithe reasonate(s) you simum 500 Per liabiled anyone	Income (not previously disclosed) Income (not previously disclosed) Income (not previously disclosed)	Tax * ve to pay some	Interest e tax and Na	Penalty cional Insurance	Total

As an employer, you pay NICs on the earnings you provide to or for the benefit of employees earning above a certain threshold. NICs are calculated and deducted through the PAYE (Pay As You Earn) system when you operate your payroll and must be recorded on the Full Payment Submission (FPS) and paid to HM | evenue & Customs (HMRC). Please see Employer further guide to PAYE and NICs

For information on how to calculate your **penalty** for this disclosure please click the help icon

If you have not declared the correct tax payable to HM Revenue & Customs (HMRC) despite taking reasonable care with your affairs, you will not pay any penalties at all. HMRC do not expect the st customers making a disclosure to fall within this category. If you think this applies to you you should contact the Solicitors Tax Campaign Helpline.

	Penalty if you come forward in this
Circumstances	Solicitors Tax Campa yn
You sent HMRC a return showing less tax payable than the correct amount because you had been careless.	No penalty at a
You did not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the information from HMRC.	or of the tax due or of for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid
You deliberately failed to tell HMV as at you deeded to make a return. (You may have to pay parallies of up to 100% of the tax due if you tried to sonce all the failure.)	20% of the tax due.
You sent HMRC a return knowing it snowed less tax payable than the correct are junt. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inal suracy.)	20% of the tax due.

You may have to pay benalties of up to 100% (200% for offshore related income) of the tax due if you tried to encea the extent of the undeclared tax. If this may apply to you please call the Solicity's 12 Campaign Helpline on 03000 566 397.

For formal on how to calculate interest please click the help icon

This charges interest on tax that is paid late. Interest is charged from the date the tax was due, until the date it is paid.

Ay previously unpaid tax that you include in this disclosure will be late and therefore will have attracted an interest charge. If you do not include the appropriate interest charge in your disclosure the form will be incomplete.

The following links will help you to calculate how much interest you owe for each year you are including in this disclosure.

Use the <u>tax and interest calculator</u> to calculate what you owe going back 6 years. This will also help you in calculating the tax you owe. It should only be used if your tax affairs are straightforward and you are entitled to only basic personal allowances.

Use the <u>19 year calculator</u> if you need to include more than 6 years in your disclosure. This will help you to calculate the interest and penalties you owe for the last 19 years. This calculator is for interest and penalty calculations only and will not help you calculate the tax due.

indicates required information

Please enter the following information in the tables below.

Please note: Enter values in whole pounds sterling (rounding down to the nearest pound).

Tax year end date	Penalty %	Income (not previously disclosed)	Tax		Interest	Penalty	Total
2013							
2012							
2011							
	Totals						
X							
Do you have prior to 6 Apr		o declare	* No		.	S	9
tems to display if 'No tems to display if 'Ye					Ô	\	
Was the reas us about this you were, at have failed to liability to tax	liability be least car on notify of	ecause eless or	* No				
tems to display if 'No	' selected:		•				
tems to display if 'Ye	s' selected:						
For informatio the help icon	n on the	pena y percent	you will be	charg	ed for these a	dditional year	rs please click
Circumstance		•			Penalty if you Solicitors Tax		d in this
You s at h	RC a réti	urn showing less		ble	No penalty at		
than the orrections can tales.	t amou	nt because you	had been				
		that you neede t deliberately try			10% of the ta	x due	

	Circumstance	Penalty if you come forward in this Solicitors Tax Campaign	
• •	You suit he Ro a return showing less tax payable than the correct amount because you had been called	No penalty at all	
	registed not tell HMRC that you needed to make a return, but you weren't deliberately trying to keep the formation from HMRC.	10% of the tax due or 0% for tax years 2009-10 and later years if you advise HMRC within 12 months of when the tax first became unpaid	
M	You deliberately failed to tell HMRC that you needed to make a return. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the failure.)	20% of the tax due.	
	You sent HMRC a return knowing it showed less tax payable than the correct amount. (You may have to pay penalties of up to 100% of the tax due if you tried to conceal the inaccuracy.)	20% of the tax due.	

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
2010		,	-			
2009						
	Totals					
X						
Do you have prior to 6 Ap		o declare	* No Yes			
tems to display if 'No tems to display if 'Ye				Ć		
Did you delit HMRC abou before 6 Apr register for S the appropri	t your inco il 2008 or Self Asses	ome failed to	* No Yes	(,		
tems to display if 'No	o' selected:					
tems to display if 'Ye	es' selected:	pena 📝 % you	will be charge	d for these add	itional years ple	ease click the
tems to display if 'Ye For information help icon	n on the p	pena 📝 % you v	will be charge	Penalty if	you come forv	vard in this
For information help icon Circumstance You de liber make a recurrence	n on the p	to tell HMRC to tay have to pay you tried to co	that you need	Penalty if Solicitors ed to 20% of thup to	•	vard in this
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Circumstanc You date make a rour 10.% the	tely raned ry (You make the correct the correct the correct that the correct the correct that the correct th	to tell HMRC to lay have to pay you tried to courn knowing it seet amount. (Yow of the tax duy.)	that you need of penalties of a nceal the failung showed less to bu may have to e if you tried to can remove un	Penalty if Solicitors ed to 20% of thup to re.) 20% of the pay	you come forv Tax Campaign te tax due. te tax due.	vard in this
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Circumstanc You date make a rour 10.% the	n on the particle of the particle of the correct of	to tell HMRC to lay have to pay you tried to courn knowing it seet amount. (You of the tax duy.) Income (not previously disclosed)	that you need to penalties of a nceal the failung showed less to bu may have to e if you tried to can remove un bounds sterling	Penalty if Solicitors ed to 20% of thup to re.) 20% of the pay of	you come forv Tax Campaign the tax due. The tax due.	vard in this

X

Please enter the reason(s) for the penalty rate(s) you have chosen (maximum 500 characters)

Liabilities

indicates required information

Please enter the information in the table below.

To delete a row in the table click the 'Minus' (-) button next to the rowyou want to remove.

Please note: Enter values in whole pounds sterling (rounding down to mearest pound).

	Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
į					•		
		Totals	•				

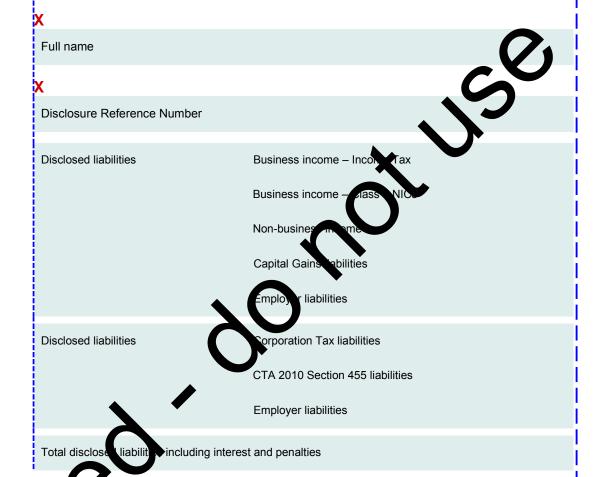
X

Please enter the reason for the penalty rate you have chosen. Further information can be found in 'Your guide to making a voluntary disclosure' (making um 500 characters)

Place to as about the source of in ome disclosed above.
Entendetails of up to three main sources, for example, me payer and the nature of the payment (maximum 500 characters)

Overall summary and disclosure liabilities

This page summarises the liabilities you have entered on this form. These totals have been carried forward from the relevant pages. If you believe that they are incorrect, please recheck the relevant pages and make any necessary corrections there. These totals will then be automatically updated to reflect the revised details.



Overall summary and disclosure liabilities

This page summarises the liabilities you have entered on this form.

Х

Name

X

Disclosure Reference Number

Disclosed liabilities Business income – Income Tax

Business income - Class 4 NICs

Non-business income

Capital Gains liability

Disclosed liabilities Corporation 1 x liabilities

/TA 2 0 Section 455 liabilities

En., er liabilities

Total disclosed liabilities including interest and penalties

Additional information

indicates required information

Hide the least tick' instructions that don't apply. Edit the applicable instruction's number as necessary and not change the other wording. Checkboxes: Delete or add (Ctrl+D) as appropriate

How id you first hear about making a voluntary disclosure?

Please tick the box or boxes that apply

GOV.UK website

Letter from HM Revenue & Customs

Newspaper article

Professional association website or publication

HM Revenue & Customs website

Employer

Other - specify in the box below

[Help text - if no help needed, set the presence of HelpButton to "invisible"]

X
Conexa
If appriticked
X
Med
The four

Other - additional details

Complete this box to tell us how you first heard about making a voluntary disclosure. For example, from a family member, a friend, a work colleague, the Citizens Advice Bureau etc.

If appropriate, please enter the media code(s) below which relate to the checkbox(es) you have ticked above.

Media code(s)

These codes help us decide on the best ways to contact HMRC's custome. These codes can be found in letter you receive or in related adverts. They will be in the format STC N00 , STC Al002, etc.

Offer (individual)

* indicates required information

Complete this letter if you are making a personal disclosure for your own affairs.

If exceptionally this form does not fit your circumstances please phone the Solicitors Tax Campaign Helpline on 03000 134 749.

Send the completed letter with the rest of the disclosure documentation and your full payment.

Disclosure Reference Number:

To the Commissioners for HM Revenue & Customs

The taxes, duties, National Insurance contributions and other liabilities on the statements, ttached are unpaid, wholly or in part, because of my failure to meet all my obligations unto a the relevant Acts and Regulations.

On the basis that no proceedings are taken against me for those so lities or for the penalties, surcharge and interest on them I, of , , , , offer the sum of

Amount (Pounds only)

* £

to be paid on or before the date by which a disclosure to be made under the terms of the campaign.

If the full sum has not been paid by that city, intenst at the rate which applies for Section 86 Taxes Management Act 1970 and which make be originally from time to time will also be payable on any unpaid balance from that day. This interest will a payable without deduction of tax and shall not be claimed or allowed as a deduction in compating any income, profits or losses for tax purposes.

Full name

Please sign here after you have printed the form.

Da. eg dd mm yyyy

Signat

Offer (company)

* indicates required information

Complete this letter if you are making a disclosure on behalf of a company only.

However, if you are disclosing on behalf of a company that is entitled to claim relief under Section 458 CTA 2010 phone the Solicitors Tax Campaign Helpline on 03000 134 749 immediately for an appropriate offer letter.

Send the completed letter with the rest of the disclosure documentation and your full payment.

Disclosure Reference Number:

To the Commissioners for HM Revenue & Customs

The taxes, duty/duties and National Insurance contributions on the statements attached are unpaid, wholly or in part, because of the failure of the company to meet all its obligations under the relevant Taxes Acts and regulations.

On the basis that no proceedings are taken against the company for those liabilities or for the penalties and interest on them, of , , , , offers the sum of

X

Amount (Pounds only)

* £

to be paid on or before the date by which a disclosure has to be made under the campaign.

If the full sum has not been paid by that day, interest at the rate which applies for action 86 Taxes Management Act 1970 and which may be varied from time to time will also be payable on any unpaid balance from that day. This interest will be payable without deduction of tax and shall not be claimed or allowed as a deduction in computing any income, profits or losses or tax purposes.

Signature of the director of the company

X

Full name

Signature

sign here after you have printed the form.

Date eg dd mm yyyy

Declaration

declare the have read the guidance and to the best of my knowledge, information and belief, all the sate met is I have made in this disclosure are correct and complete.

In making disclosure I acknowledge and accept that penalties are due.

Signature

Please sign here after you have printed the form.

Date eg dd mm yyyy

Capacity in which you are signing this form

Please select your capacity from the drop-down menu. If it is not shown in the list, select other and tell us your capacity.

What to do now

Make sure you:

- print the form. (Select 'Print' from the 'File' menu). You may also wish to print an extra copy to keep for your records
- sign and complete the declaration section below
- complete and sign the offer letter
- send the whole form, together with the completed offer letter and your cheque (made payable to 'HM Revenue and Customs only') by 9 June 2015 to:

HM Revenue & Customs

Solicitors Tax Campaign Team

S1250

PO Box 3900

GLASGOW

G70 6AA

Please write 'Solicitors Tax Campaign' and enter the name and address year porded on the disclosure form on the back of the cheque.

Alternatively telephone the Solicitors Tax Campaign Helpline on 0, 100 134 749 if you wish to make your payment by credit, debit card or BACS (a non-refundable by arge-s made by credit cards).

If you do not think you can pay the full amount you must con act the helpline before you send your disclosure.

We will contact you to acknowledge receipt of you disclosure within two weeks.

Declaration

★ indicates required information

declare that I have read the guidance and to the best of my knowledge, information and belief, all the statements I have made in this disclosure are correct and complete. In making this disclosure I acknowledge and accept that penalties are due.

X

Full name

[Help text]

X

Date eg dd mm yyyy

Help text - if no help needed, set the presence of HelpButton to "inva ble"]

Х

Capacity in which you are emailing this form

Please select your capacity from the drop tell us your capacity.

Please note: If you 'tick' the box 'elow, you are agreeing to receive confirmation via the email address you have provided. HM Romany & Customs (HMRC) will do everything possible to mitigate the risks associated with corresponding by email. HMRC can't guarantee that the email will not be intercepted and read by some body else.

X Error messag

Consent

I give consent for HMRC to acknowledge receipt of my disclosure by email

Tick his lox if you wish HMRC to acknowledge receipt of your disclosure by email and ensure you have lovided an email address. Please be aware that whilst HMRC will do everything possible to religate a risks associated with corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email it can't guarantee that the email will not be into the corresponding by email and the c

This C will never send notifications of a tax rebate by email or text or ask you to disclose payment information in this way. More information and help on data security can be found by following the link to the 'Security advice' webpage (www.hmrc.gov.uk/security/advice.htm).

By doing so I accept the potential risks associated with this, in particular that HMRC can't guarantee that email will not be intercepted and read by people other than the intended recipient.

What to do now

1. Complete the declaration and offer letter

You do not have to sign this form but you should fully complete the declaration and offer sections of this form and enter your full name to confirm that the information you have entered is correct and complete.

2. Email the form to us

If you have a desktop email client such as Microsoft Outlook Express, Microsoft Outflook Export of Mail you can click the 'Email' button below to attach your form to an email with the correct ddress and subject line.

If you have a web-based email service you'll need to save the form and then a sch it to h email yourself. Please send the email to ris.campaigns@hmrc.gsi.gov.uk

Please enter 'STC disclosure form' in your email heading.

An acknowledgement of your disclosure will be sent within 2 weeks. This will provide additional information to assist you with making your disclosure.

3. Post your payment

Pay the full amount by 9 June 2015.

Post cheques (made payable to 'HM Revenue and Sustoms only') to

HM Revenue & Customs

Solicitors Tax Campaign Team

S1250

PO Box 3900

GLASGOW

G70 6AA

(Please write 'Solicitors Tax Campagn' and enter the name and address you recorded on the disclosure form on the back of the cheque).

Alternatively for payment by credit, debit card or BACS you should telephone the Solicitors Tax Campaign Helline on 03000 134 749 (a non-refundable charge is made on credit cards).

If you do not thin you can pay the full amount you must contact the helpline before you send your seclosure.





