

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 of the page.

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

Alternatively you can email us at ris.campaigns@hmrc.gsi.gov.uk You will need to provide us with the following information:

- name
 - address
 - National Insurance number, Unique Taxpayer Reference or Company 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 form on behalf of someone else if, for example, you are:

- a tax adviser, agent, accountant or someone else authorised to disclose on behalf of the person or company this disclosure relates 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 disclosure relates to' and 'Disclosing on behalf of someone else'.

If you are disclosing on behalf of someone else and do not fall into one of the categories above, telephone the Solicitors Tax Campaign Helpline on 03000 134 749 or +44 3000 134 749 if you are outside the UK for advice before completing this form.

Lines are open 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

Items to display if 'No' selected:

If you are not part of the Solicitors Tax Campaign phone the Helpline on 03000 174 740 before proceeding with your disclosure.

Items to display if 'Yes' selected:

X

Disclosure Reference Number

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

X

Does the disclosure relate to an individual or a company?

*

An individual

A company

X

Are you the person that this disclosure relates to, or someone else completing 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 tax adviser, agent, accountant or someone else authorised to disclose on behalf of the person or company this disclosure relates to
- an executor or the personal representative of a deceased person
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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

X

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.

X

Full name *

X

X

Address line 1 *

Address line 2

Address line 3

Postcode *

X

Contact telephone number

Please enter a daytime telephone number that can be used to contact you. Include the area code if appropriate.

Please use only the following characters: numbers, spaces, brackets (), hyphen -, plus sign +
HM Revenue & Customs will only use this number to contact you about your disclosure.

X

Email address

X

Email address *

If you 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.

X

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

Archived - do not use

About the company this disclosure relates to

* indicates required information

X

Company name

*

X

X

Address line 1

*

Address line 2

Address line 3

Postcode

*

X

Daytime telephone number

Please enter a daytime telephone number that can be used to contact you. Include the area code if appropriate.

Please use only the following characters: numbers, spaces, brackets (), hyphen -, plus sign +

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Email address

X

Email address

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X

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

X

Business/trading name *

For example, partnership or company name

X

Describe the business activity *

Please enter your profession or business activity

X

Are you registered for
Self Assessment?

*

No

Yes

Select 'Yes' if you are already registered for Self Assessment.

If you are not already registered for Self Assessment please select 'No'. You will need to register for Self Assessment and complete tax returns for future years not included in this disclosure.

You will find more information on how to Register for Self Assessment on the GOV.UK website by following the link to www.gov.uk/register-for-self-assessment

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

Self Assessment Unique
Taxpayer Reference (UTR)

Your UTR is a 10 digit number. If you are already registered for Self Assessment, you will find your UTR on the front page of your tax return or any Self Assessment calculations we have sent you.

X

Are you registered for VAT?

*

No

Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

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.

X

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.

X

Are you still trading?

*

No

If 'No' please enter the date you stopped 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 date trading stopped if the business had not already ceased.

Items to display if 'No' selected:

X

Date you stopped trading

*

eg dd mm yyyy

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 2011-12 onwards.

If you are disclosing on behalf of a deceased person, please use the date of death as the date trading stopped if the business had not already ceased.

Items to display if 'Yes' selected:

X

Does this disclosure include income from a partnership?

*

No

Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

About the person completing this form

* indicates required information

If you are the person that this disclosure relates to you do not need to complete this section. Please select 'Your business'.

If you are completing this form on their behalf, please give your own details below.

X

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.

X

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.

X

Full name

*

X

X

Address line 1

*

Address line 2

Address line 3

Postcode

*

X

Email address

X

Email address

*

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X

Are you representing an organisation?

*

No

Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

Name of the organisation

*

Enter the name of the organisation you represent, for example, the name of the accountancy or solicitor's firm.

X

Daytime telephone number

Please enter a daytime telephone number that can be used to contact you. Include the area code if appropriate.

Please use only the following characters: numbers, spaces, brackets (), hyphen -, plus sign +

HM Revenue & Customs will only use this number to contact you about your disclosure.

DO2 02122014

Your commitment

* indicates required information

X

Declaration

*

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

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

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

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

Any disclosure for 2013-14 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 & Customs (HMRC).

You can make a disclosure for the years before your 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 end of the accounting period. Income for earlier years can be included in your disclosure. You will still 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 your tax return for that year. If you have not received a tax return for that year you need to register with HM Revenue & Customs (HMRC).

For more information on how to register, please follow the link [Register for HMRC taxes](#)

Liabilities to be disclosed

* indicates required information

Do you need to disclose the following liabilities?

X

Business income 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.

X

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)

If you are not sure whether you should have paid tax or National Insurance contributions on some 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 table within the 'Non-business income liabilities' page.

X

Capital gains liabilities * No
Yes

You may have to pay Capital Gains Tax if you make a profit 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 'Introduction to Capital Gains Tax' webpage on GOV.UK (<http://www.hmrc.gov.uk/cgt/intro/basics.htm>)

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

X

Employer liabilities * No
Yes

Employer tax and National Insurance contributions on wages for employees.

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

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

X

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

X

Corporation Tax Act (CTA)
2010, section 455 liabilities

* No
Yes

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.gov.uk/directors-loans) for further guidance.

X

Employer liabilities

* No
Yes

Employer tax and National Insurance contributions on wages for employees.

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

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

Other potential liabilities

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

X

Do you need to resolve any
VAT issues?

* No
Yes

You should register for VAT if:

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

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

Please select 'Yes' if you have VAT liability issues to resolve. To correct an error you have made on a VAT 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.

X

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

* 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)

X

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

Yes

Tax credits are payments from the government. If you're responsible for at least one child or young person, you may qualify for Child Tax Credit. If you work, but are on a low income, you may qualify for Working Tax Credit. You can often get both types of tax credits. If you have not previously claimed you can check if you are eligible for tax credits by following the link to the 'Tax credits - who qualifies?' webpage (www.gov.uk/qualify-tax-credits-quick-questionnaire) If you feel you are eligible you can get more information by 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 you will need to consider the amount of tax credits you have received. Please select 'Yes' and the details will be passed to Tax Credit Office to consider. They will contact you separately if any changes are required. Tax credits will eventually be replaced by Universal Credit. You will find more information about this change by following the link to the Universal Credit customers webpage on GOV.UK (www.hmrc.gov.uk/taxcredits/universal-credit.htm)

X

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

*

No

Yes

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

Business income liabilities

Tax 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 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.

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 undeclared tax. If this may apply to you please call the Solicitors Tax Campaign Helpline on 03000 134 749.

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. More information can be found by following the link to the 'Expenses if you're self-employed' webpage on GOV.UK (www.hmrc.gov.uk/incometax/relief-self-emp.htm)

You may be entitled to Capital Allowances.

More information can be found by following the link to the 'Capital Allowances: the basics' webpage. (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 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 [19 year calculator](#) 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.

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

Self-employed people are chargeable to Class 4 National Insurance on the profits 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 limits each year are shown in the table below. An additional Class 4 NICs charge of 1% is payable on profits which exceed the upper limit for all the years up to 2010-11. For 2011-12 and later the additional charge is 2%.

Year	Lower Limit (£)	Upper Limit (£)	Percent (%)
2006-07 (6 April 2006 - 5 April 2007)	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
2014-15	7,956	41,865	9

* 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)	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

Items to display if 'No' selected:

Items 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? *

No
Yes

Anyone starting in business should tell HMRC about this and register for Self Assessment no later than 5 October following the end of the tax 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 considers carelessness to be when someone fails to take reasonable care and attention in relation to their affairs.

Items to display if 'No' selected:

Items 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 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	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2010						
5 April 2009						
Totals						

Class 4 National Insurance contributions (NICs)

Tax year end date	Penalty %	Income (not previously disclosed)	NICs	Interest	Penalty	Total
5 April 2010						
5 April 2009						
Totals						

X Do you have liability to declare prior to 6 April 2008? * No

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items 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 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.
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Income tax (Click the '+' button to add a row. You can remove unwanted ones by clicking the '-' button.)

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

[Click to add a row](#)

Class 4 National Insurance contributions (NICs)

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

X

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

*

X

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

*

Please provide details of the business to which this additional income relates to such as builder, plumber, etc.

Non-business income liabilities

Tax 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.

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More information can be found by following the link to the 'Capital Allowances: the basics' webpage. (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 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 [19 year calculator](#) 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).

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						

X

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

No

Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

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

No

Yes

Items to display if 'No' selected:

Items 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 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	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2010						
5 April 2009						
Totals						

X Do you have liability to declare ***** No
prior to 6 April 2008? Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items 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 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.

Click the '+' button to add 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).

Income Tax

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

Click to add a row

X

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

*

X

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 payer and the nature of the payment.

Capital Gains liabilities

Tax 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 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 2009-10 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.

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

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. More information can be found by following the link to the 'Expenses if you're self-employed' webpage on GOV.UK (www.hmrc.gov.uk/incometax/relief-self-emp.htm)

You may be entitled to Capital Allowances.

More information can be found by following the link to the 'Capital Allowances: the basics' webpage. (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 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 [19 year calculator](#) 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).

Capital Gains Tax

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	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

Items to display if 'No' selected:

Items 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? *

No

Yes

Items to display if 'No' selected:

Items 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 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.

Capital Gains Tax

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
5 April 2010						
5 April 2009						
Totals						

X Do you have liability to declare prior to 6 April 2008? * No Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items to display if 'Yes' selected:

For information on the penalty % 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 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.

Click the '+' button to add 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).

Capital Gains Tax

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

[Click to add a row](#)

X

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

*

X

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

*

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

Corporation Tax liabilities

Tax year end date

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

If the company is registered for Self Assessment 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 still 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 your tax return for that year. If you have not received a tax return for that year you need to register with HM Revenue & Customs (HMRC).

For more information on how to register, please follow the link [Register for HMRC taxes and sign up for online services](#)

Please provide information relating to your company liabilities.

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 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 2009-10 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.

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

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 (sometimes known as 'profit before tax') in your company's financial accounts for a financial year. You then:

- 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 Tax 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 bank before it paid you interest)

Finally you deduct any Corporation Tax you've already paid, for example tax paid early, to find the amount of Corporation Tax you need to pay, or the amount of 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 records' webpage (www.hmrc.gov.uk/recordkeeping).

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/recordkeeping).

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

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 tax is paid.

For more information about Corporation Tax interest rates follow the link to the 'Late payment and repayment 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						

X

Do you have liability to declare prior to accounting period end 2010? * No
Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

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

Items to display if 'No' selected:

Items 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 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.

Corporation Tax

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

X

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

No
Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items 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 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.

Click the '+' button to add 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).

Corporation Tax

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

[Click to add a row](#)

X

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

x

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 payer and the nature of the payment.

Corporation Tax Act (CTA) 2010, Section 455 liabilities

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 previous accounting period commenced. If the company is registered for Self Assessment 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 still 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 your tax return for that year. If you have not received a tax return for that year you need to register with HM Revenue & Customs (HMRC).

For more information on how to register, please follow the link [Register for HMRC taxes and sign up for online services](#)

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 2009-10 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.

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 (www.gov.uk/directors-loans) 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 the tax was due, until the date it is paid.

For more information about Corporation Tax interest rates follow the link to the 'Late payment and repayment interest rates' webpage (www.hmrc.gov.uk/rates/interest-late-pay.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	Interest	Penalty	Total
2013						
2012						
2011						
Totals						

X
Do you have liability to declare prior to accounting period end 2010? *
No
Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X
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

Items to display if 'No' selected:

Items 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 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.

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

X

Do you have liability to declare prior to accounting period end 2009?

* No

Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items 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 Special Tax Campaign
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.

Click the '+' button to add 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).

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

[Click to add a row](#)

x

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

*

x

Please tell us about the loans included above (maximum 500 characters)

*

Please advise the type of director's loans included in the above for example, cash payments other than your salary or dividend, expenses that you may have paid for using company funds that are actually for personal use, money withdrawn for your personal use.

Employer liabilities

If you employed anyone, you may have to pay income tax and National Insurance contributions (Pay as you earn - PAYE) in respect of what you paid to your employees. More details can be found at [PAYE for employers - the basics](#)

NICS - your responsibilities as an employer

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 Revenue & 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 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.

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 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.

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 **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 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 [19 year calculator](#) 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						

X

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

*

No

Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

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

*

No

Yes

Items to display if 'No' selected:

Items 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 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 truth.)	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
5 April 2010						
5 April 2009						
Totals						

X

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

*

No

Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items to display if 'Yes' selected:

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

Circumstances	Penalty if you come forward in this Self Assessment Tax Campaign
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.

Click the '+' button to add 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).

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

[Click to add a row](#)

X

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

*

Employer liabilities

If you employed anyone, you may have to pay some tax and National Insurance contributions (Pay as you earn - PAYE) in respect of what you paid to your employees. More details can be found at [PAYE for employers - the basics](#)

NICS - your responsibilities as an employer

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 Revenue & 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 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.

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.	0% of the tax due 5% 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.

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 **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 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 [19 year calculator](#) 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 liability to declare prior to 6 April 2010? *

No
Yes

Items to display if 'No' selected:

Items to display if 'Yes' selected:

X

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

No
Yes

Items to display if 'No' selected:

Items 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 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.

Tax year end date	Penalty %	Income (not previously disclosed)	Tax	Interest	Penalty	Total
2010						
2009						
Totals						

X

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

No
Yes

Items to display if 'No' selected:

Items 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

Items to display if 'No' selected:

Items to display if 'Yes' selected:

For information on the penalty % 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 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.

Click the '+' button to add 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).

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

[Click to add a row](#)

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 row you want to remove.

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
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' (maximum 500 characters)

*

X

Please tell us about the source of income disclosed above. Enter details of up to three main sources, for example, the 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.

X

Full name

X

Disclosure Reference Number

Disclosed liabilities

Business income – Income Tax

Business income – Class 1 NIC

Non-business income

Capital Gains liabilities

Employer liabilities

Disclosed liabilities

Corporation Tax liabilities

CTA 2010 Section 455 liabilities

Employer liabilities

Total disclosed liabilities including interest and penalties

Overall summary and disclosure liabilities

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

X

Name

X

Disclosure Reference Number

Disclosed liabilities

Business income – Income Tax

Business income – Class 4 NICs

Non-business income

Capital Gains liabilities

Disclosed liabilities

Corporation tax liabilities

ITA 2000 Section 455 liabilities

Employer liabilities

Total disclosed liabilities including interest and penalties

Additional information

* indicates required information

X

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

How did 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

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.

X

Media code(s)

These codes help us decide on the best ways to contact HMRC's customers. These codes can be found in letter you receive or in related adverts. They will be in the format STC AI001, STC AI002, etc.

Archived - do not use

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 attached are unpaid, wholly or in part, because of my failure to meet all my obligations under the relevant Acts and Regulations.

On the basis that no proceedings are taken against me for those liabilities or for the penalties, surcharge and interest on them I, of , , , offer 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 terms of the campaign.

If the full sum has not been paid by that day, interest at the rate which applies for Section 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 for tax purposes.

X

Full name

*

Signature

Please sign here after you have printed the form.

Date eg dd mm yyyy

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 terms of the campaign.

If the full sum has not been paid by that day, interest at the rate which applies for section 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 for tax purposes.

Signature of the director of the company

X

Full name

Signature

Please sign here after you have printed the form.

Date eg dd mm yyyy

Declaration

I 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.

Signature

Please sign here after you have printed the form.

Date eg dd mm yyyy

X

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 you recorded on the disclosure form on the back of the cheque.

Alternatively telephone the Solicitors Tax Campaign Helpline on 0800 134 749 if you wish to make your payment by credit, debit card or BACS (a non-refundable charge is made by credit cards).

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

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

Declaration

* indicates required information

I 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 "invisible"]

X

Capacity in which you are emailing 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.

Please note: If you 'tick' the box below, you are agreeing to receive confirmation via the email address you have provided. HM Revenue & 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 somebody else.

X Error message

Consent

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

Tick this box if you wish HMRC to acknowledge receipt of your disclosure by email and ensure you have provided an email address. Please be aware that whilst HMRC will do everything possible to mitigate the risks associated with corresponding by email it can't guarantee that the email will not be intercepted and read by someone other than you.

HMRC 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 Outlook, Eudora or Mail you can click the 'Email' button below to attach your form to an email with the correct address and subject line.

If you have a web-based email service you'll need to save the form and then attach it to an 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 Customs only') 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 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 Helpline on 03000 134 749 (a non-refundable charge is made on credit cards).

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

