

HM Revenue  
& Customs

## Tax Return 2025

Tax year 6 April 2024 to 5 April 2025 (2024-25)

UTR 1234567890

NINO PG123456C

Employer reference 1234

Date

HM Revenue and Customs office address

Issue address

MR TAX MAN

HMRC HQ

Telephone

For  
Reference

## Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2024 to 5 April 2025

## Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2025 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2026 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

## Most people file online

It's quick and easy to file online. Get started by typing [www.gov.uk/log-in-file-self-assessment-tax-return](http://www.gov.uk/log-in-file-self-assessment-tax-return) into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online.

If you have not sent a tax return online before, why not join the 97% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

## Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes).

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## Your personal details

1 Your date of birth – it helps get your tax right

DD MM YYYY

01121940

3 Your phone number

01121123456

2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

4 Your National Insurance number – leave blank if the correct number is shown above

## What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2025 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

### 1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2025? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes  No  Number

### 2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2025, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000. Do you need to fill in the 'Self-employment' pages?

Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes  No  Number

### 3 Partnership

Were you in a partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes  No  Number

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000.

Do you need to fill in the 'UK property' pages?

Yes  No

### 4 Foreign

If you:

- were entitled to any foreign income
- have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
- want to claim relief for foreign tax paid

read the notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000.

Do you need to fill in the 'Foreign' pages?

Yes  No

### 6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes  No

### 7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital Gains Tax summary' pages?

Yes  No  Computation(s) provided

### 8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2025, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes  No

### 9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, if applicable, and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages.

Do you need to fill in the 'Additional information' pages?

Yes  No

### If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages.

Do you need to get and fill in separate supplementary pages?

Yes  No

If 'Yes', go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) to download them.

Yes  No

## Income

### Dividends and interest from UK banks and building societies

1 **Taxed UK interest** – the net amount after tax has been taken off - read the notes

9 9 9 9 9 9 9 9 . 9 9

2 **Untaxed UK interest** – amounts which have not had tax taken off - read the notes

0

3 **Untaxed foreign interest (up to £2,000)** – amounts which have not had tax taken off - read the notes

0

4 **Dividends from UK companies** – the amount received - read the notes

0

5 **Other dividends** – the amount received - read the notes

0

6 **Foreign dividends (up to £500)** – the amount in sterling after foreign tax was taken off. Do not include this amount in the 'Foreign' pages

0

7 **Tax taken off foreign dividends** – the sterling equivalent

0

### UK pensions, annuities and other state benefits received

8 **State Pension** – amount you were entitled to receive in the year, not the weekly or 4-weekly amount - read the notes

0

9 **State Pension lump sum** – the gross amount of any lump sum - read the notes

0

10 **Tax taken off box 9**

0

11 **Pensions (other than State Pension), retirement annuities and taxable lump sums treated as pensions** – the gross amount. Tax taken off goes in box 12

0

12 **Tax taken off box 11**

0

13 **Taxable Incapacity Benefit and contribution-based Employment and Support Allowance** - read the notes

0

14 **Tax taken off Incapacity Benefit in box 13**

0

15 **Jobseeker's Allowance**

0

16 **Total of any other taxable State Pensions and benefits**

0

### Other UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

17 **Other taxable income** – before expenses and tax taken off

0

20 **Benefit from pre-owned assets** – read the notes

0

18 **Total amount of allowable expenses** – read the notes

0

21 **Description of income in boxes 17 and 20** – if there's not enough space here please give details in the 'Any other information' box, box 19, on page TR 7

19 **Any tax taken off box 17**

£ 0

## Tax reliefs

### Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page A14 of the 'Additional information' pages.

1 **Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax**

0

1.1 **Total of any 'one-off' payments in box 1**

0

2 **Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider**

0

3 **Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual - read the notes**

0

4 **Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax**

0

## Charitable giving

5 **Gift Aid payments made in the year to 5 April 2025**

0

6 **Gift Aid payments made after 5 April 2025 but to be treated as if made in the year to 5 April 2025**

0

7 **Total of any 'one-off' payments in box 5**

0

8 **Value of qualifying shares or securities gifted to charity**

0

9 **Gift Aid payments made in the year to 5 April 2025 but treated as if made in the year to 5 April 2024**

0

10 **Value of qualifying land and buildings gifted to charity**

0

Boxes 11 and 12 are not in use

## Blind Person's Allowance

11 **If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box**

12 **Enter the name of the local authority or other register**

13 **If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box**

14 **If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box**



Other less common reliefs are on the 'Additional information' pages.

## Student Loan and Postgraduate Loan repayments

Please read the notes before filling in boxes 1 to 3.

- 1 If you've received notification from Student Loans Company that your repayment of an Income Contingent Loan was due before 6 April 2025, put 'X' in the box. We'll use your plan and or loan type to calculate amounts due
- 2 If your employer has deducted Student Loan repayments enter the amount deducted
- 3 If your employer has deducted Postgraduate Loan repayments enter the amount deducted

## High Income Child Benefit Charge

Please read the notes before filling in this section. Only fill in this section if all of the following apply:

- your income was over £60,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- couples only – your income was higher than your partner's

- 1 Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2025
- 2 Enter the number of children you and your partner got Child Benefit for on 5 April 2025
- 3 Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2025  
DD MM YYYY

## Marriage Allowance

Please read the notes. If your income for the year ended 5 April 2025 was less than £12,570 you can transfer £1,260 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- you were married to, or in a civil partnership with, the same person for all or part of the tax year
- you were both born on or after 6 April 1935
- your spouse or civil partner's income was not taxed at the higher rate

Fill in this section if you want to make the transfer.

- 1 Your spouse or civil partner's first name
- 2 Your spouse or civil partner's last name
- 3 Your spouse or civil partner's National Insurance number
- 4 Your spouse or civil partner's date of birth DD MM YYYY
- 5 Date of marriage or civil partnership DD MM YYYY

## Finishing your tax return

**i** Calculating your tax – if we receive this paper tax return by 31 October 2025 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2026. We'll add the amount due to your Self Assessment Statement, together with any other amounts due.

Do not enter payments on account, or other payments you've made towards the amounts due, on your tax return. We'll deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due, or repayable, and if payments on account are necessary.

### Tax refunded or set off

1 If you've had any 2024–25 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes

### If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

2 If you owe less than £3,000 for the 2024–25 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or file online by 31 January, we'll try to collect the tax through your wages or pension by adjusting your 2026–27 tax code. If you do not want us to do this, put 'X' in the box - read the notes

3 If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2025–26 tax year, we'll try to collect the tax through your wages or pension by adjusting your 2025–26 tax code. If you do not want us to do this, put 'X' in the box - read the notes

### If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we'll always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting us.

4 Name of bank or building society

10 If you've entered a nominee's name in box 5, put 'X' in the box

5 Name of account holder (or nominee)

11 If your nominee is your tax adviser, put 'X' in the box

6 Branch sort code

12 Nominee's address

7 Account number

13 and postcode

8 Building society reference number

14 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do

9 If you or your nominee do not have a UK bank or building society account, put 'X' in the box

## Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.

**15 Your tax adviser's name**

**17 The first line of their address including the postcode**

**16 Their phone number**

**18 The reference your adviser uses for you**

## Author information

**19 Please give any other information in this space**

## Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

**20 If this tax return contains provisional figures, put 'X' in the box – in the 'Any other information' box on page TR7, tell us why you have used provisional amounts and when you expect to give us your final figures**

**23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver**

**21 If you're enclosing separate supplementary pages, put 'X' in the box**

**24 Enter the name of the person you've signed for**

### **22 Declaration**

I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

**25 If you filled in boxes 23 and 24 enter your name**

**26 and your address**

### **Signature**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Date DD MM YYYY**

Your name

MR TAX MAN

Your Unique Taxpayer Reference (UTR)

1234567890

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## Complete an 'Employment' page for each employment or directorship

1 Pay from this employment – the total from your P45 or P60 – before tax was taken off

£12345678.90

1.1 Payrolled benefits included in box 1 which affect your student loan repayments – read the notes

£0.00

2 UK tax taken off pay in box 1

£0.00

3 Tips and other payments not on your P60

£10000.00

3.1 Pension contribution – payment from HMRC

£0.00

4 PAYE tax reference of your employer (on your P45/P60)

1234567890

## Benefits from your employment – use your form P11D (or equivalent information)

9 Company cars and vans

£50000.00

10 Fuel for company cars and vans

£50000.00

11 Private medical and dental insurance

£10000.00

12 Vouchers, credit cards and excess mileage allowance

£500.00

13 Goods and other assets provided by your employer

£1000.00

14 Accommodation provided by your employer

£1000000.00

15 Other benefits (including interest-free and low interest loans)

£0.00

16 Expenses payments received and balancing charges

£1000000.00

## Employment expenses

17 Business travel and subsistence expenses

£100.00

19 Professional fees and subscriptions

£0.00

18 Fixed deductions for expenses

£0.00

20 Other expenses and capital allowances

£0.00

## Second employment

### Complete an 'Employment' page for each employment or directorship

1 Pay from this employment – the total from your P45 or P60 – before tax was taken off

£ 100 000.00 • 0 0

1.1 Payrolled benefits included in box 1 which affect your student loan repayments – read the notes

£ 100 000.00 • 0 0

2 UK tax taken off pay in box 1

£ 100 000.00 • 0 0

3 Tips and other payments not on your P60

£ 100 000.00 • 0 0

3.1 Pension contribution – payment from HMRC

£ 100 000.00 • 0 0

4 PAYE tax reference of your employer (on your P45/P60)

100 000 100 000

5 Your employer's name

6 If you were a company director, put 'X' in the box

6.1 If you ceased being a director before 6 April 2025, put the date the directorship ceased in the box DD MM YYYY

7 And, if the company was a close company, put 'X' in the box

8 If this employment income is from inside off-payroll working engagements, put 'X' in the box – read the notes

### Benefits from your employment – use your form P11D (or equivalent information)

9 Company cars and vans

£ 100 000.00 • 0 0

13 Goods and other assets provided by your employer

£ 100 000.00 • 0 0

10 Fuel for company cars and vans

£ 100 000.00 • 0 0

14 Accommodation provided by your employer

£ 100 000.00 • 0 0

11 Private medical and dental insurance

£ 100 000.00 • 0 0

15 Other benefits (including interest-free and low interest loans)

£ 100 000.00 • 0 0

12 Vouchers, credit cards and excess mileage allowance

£ 100 000.00 • 0 0

16 Expenses payments received and balancing charges

£ 100 000.00 • 0 0

### Employment expenses

17 Business travel and subsistence expenses

£ 100 000.00 • 0 0

19 Professional fees and subscriptions

£ 100 000.00 • 0 0

18 Fixed deductions for expenses

£ 100 000.00 • 0 0

20 Other expenses and capital allowances

£ 100 000.00 • 0 0



Changes made by your employer to your employment details, such as pay or benefits, will affect your student loan repayments. For more information, see the 'Additional information' pages.

HM Revenue  
& Customs

## Self-employment (short)

Tax year 6 April 2024 to 5 April 2025 (2024-25)

Please read the 'Self-employment (short) notes' to check if you should use this page or the 'Self-employment (full)' page.

For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

Your name

MR TAX MAN

Your Unique Taxpayer Reference (UTR)

12345 67 890

## Business details

## 1 Description of business

Focusing over the Public

## 2 Postcode of your business address

3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of your tax return

4 If you are a foster carer or shared lives carer, put 'X' in the box

5 If your business started after 5 April 2024, enter the start date DD MM YYYY

6 If your business ceased before 6 April 2025, enter the final date of trading DD MM YYYY

7 Date your books or accounts are made up to  
– between 31 March and 5 April 2025, or the final date of trading – read the notes

8 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box

## Business income – if your annual business turnover was below £90,000

## 9 Your turnover – the takings, fees, sales or money earned

millions

## 10 Any other business income not included in box 9

12345 000

## 10.1 Trading income allowance – read the notes

12345 000

## Allowable business expenses

If your annual turnover was below £90,000 you may just put your total expenses in box 20, rather than filling in the whole section.

## 11 Costs of goods bought for resale or goods used

£ 0

## 16 Accountancy, legal and other professional fees

£ 0

## 12 Car, van and travel expenses

– after private use proportion

£ 0

## 17 Interest and bank and credit card financial charges

£ 0

## 13 Wages, salaries and other staff costs

£ 0

## 18 Phone, fax, stationery and other office costs

£ 6 000 000

## 14 Rent, rates, power and insurance costs

£ 0

## 19 Other allowable business expenses – client entertaining costs are not an allowable expense

£ 0

## 15 Repairs and maintenance of property and equipment

£ 0

## 20 Total allowable expenses – total of boxes 11 to 19

£ 0

21 Net profit – if your business income is more than your expenses (if box 9 + box 10 minus box 20 is positive)

£ 1 2 3 4 5 6 • 0 0

22 Or, net loss – if your expenses exceed your business income (if box 20 minus (box 9 + box 10) is positive)

£ 1 2 3 4 5 6 • 0 0

## Tax allowances for certain buildings, vehicles and equipment (capital allowances)

Do not include the cost of these in your business expenses.

23 Annual Investment Allowance

£ 1 2 3 4 5 6 • 0 0

24 Allowance for small balance of unrelieved expenditure

£ 1 2 3 4 5 6 • 0 0

24.1 Zero-emission car allowance

£ 1 2 3 4 5 6 • 0 0

25 Other capital allowances

£ 1 2 3 4 5 6 • 0 0

25.1 The Structures and Buildings Allowance

£ 1 2 3 4 5 6 • 0 0

25.2 Freeport and Investment Zones Structures and Buildings Allowance

£ 1 2 3 4 5 6 • 0 0

26 Total balancing charges – for example, where you have disposed of items for more than their tax value

£ 1 2 3 4 5 6 • 0 0

## Calculating your taxable profits

Your taxable profit may not be the same as your net profit. Please read the 'Self-employment (short) notes' to see if you need to make any adjustments and fill in the boxes which apply to arrive at your taxable profit for the year.

27 Goods and/or services for your own use

£ 1 2 3 4 5 6 • 0 0

28 Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25.2) is positive).

Or if you've completed box 10.1  
(box 21 + box 26 + box 27 minus box 10.1)

£ 1 2 3 4 5 6 • 0 0

29 Loss brought forward from earlier years set off against this year's profits

– up to the amount in box 28

£ 1 2 3 4 5 6 • 0 0

30 Any other business income not included in box 9 or box 10

£ 1 2 3 4 5 6 • 0 0

## Total taxable profits or net business loss

If your total profits from all Self-employments and Partnerships for 2024–25 are less than £6,725, you do not have to pay Class 2 National Insurance contributions, but you may want to pay voluntarily (box 36) to protect your rights to certain benefits.

31 Total taxable profits from this business (if box 28 + box 30 minus box 29 is positive)

£ 1 2 3 4 5 6 • 0 0

32 Net business loss for tax purposes (if boxes 22 to 25.2 minus (box 21 + box 26 + box 27) is positive)

£ 1 2 3 4 5 6 • 0 0

## Losses, Class 2 and Class 4 National Insurance contributions (NICs) and CIS deductions

If you've made a loss for tax purposes (box 32), read the 'Self-employment (short) notes' and fill in boxes 33 to 35 as appropriate.

33 Loss from this tax year set off against other income for 2024–25

£ 1 2 3 4 5 6 • 0 0

36 If your total profits for 2024–25 are less than £6,725 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box

£ 1 2 3 4 5 6 • 0 0

34 Loss to be carried back to previous years and set off against income (or capital gains)

£ 1 2 3 4 5 6 • 0 0

37 If you're exempt from paying Class 4 NICs, put 'X' in the box

£ 1 2 3 4 5 6 • 0 0

35 Total loss to carry forward after all other set-offs – including unused losses brought forward

£ 1 2 3 4 5 6 • 0 0

38 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors – CIS subcontractors only

£ 1 2 3 4 5 6 • 0 0

# HM Revenue & Customs

## Important information to include on your tax return before sending it to us.

Please make sure you include your:

- 10-digit Unique Taxpayer Reference (UTR)
- National Insurance number (NINO)
- employer reference (if you have one)

before printing your tax return.

### Tax return - page TR 1

UTR NINO Employer reference	Date	Issue address
<input type="checkbox"/> HM Revenue and Customs office address		
<input type="checkbox"/> Telephone		
<input type="checkbox"/> For Reference		
<b>Your tax return</b>		

Please make sure you include your full name and address before printing your tax return.

UTR  
NINO  
Employer reference  
Date  
HM Revenue and Customs off

If you do not, we may have to send your tax return back to you, and any repayment due will take longer.

Please make sure you sign and date the declaration on page TR 8 of your completed tax return before sending it to us.

NINO  
Employer reference  
Date  
HM Revenue and Customs office address

Telephone  
**Your tax return**  
notice requires you, by law, to make a return of your income and capital gains, and  
and any other tax you may owe to us.

To find the address of the office to send your tax return to, look on the most recent correspondence from us. If you do not have any recent correspondence from us then send your completed return to:  
**Self Assessment**  
**HM Revenue and Customs**  
**BX9 1AS**  
**United Kingdom**

supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date DD MM YYYY

### 22 Declaration

I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date DD MM YYYY

23 If you filled in boxes 23 and 24 enter your name

24 and your address

### Tax return - page TR 8

Please do not include this information sheet with your tax return.

