

1	Establish that a Return is required – either repayment form or Self-Assessment return.
2	Request information from client, starting 5th April, with further reminders until received. Deadline for submission as outlined in Engagement Letter 31st July annually.
3	Ensure that HMRC hold a valid agent authority.
4	Review records for any changes of address, tax reference, tax office etc and ensure internal records updated.
5	Review internal records from prior year for information relating to the current tax Return.
6	Complete the relevant pages of the Tax Return from information supplied.
7	Complete dividend schedules and note any changes to shareholdings.
8	Complete interest received schedules and note any changes to accounts etc.
9	Complete income from property schedules – income and expenses.
10	Check PAYE code and tax statements for underpayments from prior years being collected via PAYE.
11	Enter self-employment details from accounts and calculate maximum capital allowances available.
12	Review disposal of assets to see if capital gains pages need completion.
13	Request missing information, either direct or using third party sources.
14	Enter all information into Tax Return system.
15	Calculate liability – in light of position review capital allowances claim to see if beneficial to reduce claim.
16	Check to ensure correct tax allowances have been given.
17	Consider whether any transfer of allowances to spouse may be appropriate.
18	Review pension premiums for best use of allowances.
19	Ensure payments on account agree with the tax statements and the amounts actually paid.
20	Review Tax Return form to ensure correct.
21	Prepare Tax Return form, computations and any relevant schedules required for review by client.
22	Update permanent file with any useful information e.g. details of changes in share or unit trust holdings.
23	Record any other relevant information for the following year.
24	Complete internal review sheet (125+ points for a full Return).
25	Send Return to client requesting review and approval via Docusign with details of tax position for the year.
26	Once signed, update internal records and submit Return to HMRC.
27	Forward HMRC Receipt to client, save internally, update records for completed submission.
28	Check repayment when received to ensure correct, if appropriate.
29	Remind client in advance of tax payment due dates, including payment details and methods available.