



Your 2020 Self Assessment tax return and the partnership

Our records show that you were a partner in [\[Partnership name from data file\]](#) during the year ended 5 April 2020.

It appears you have not correctly filled in the partnership page of your Self Assessment return.

We are seeing common errors like this and believe that some customers have not:

- worked out their share of partnership's profits correctly relating to their position in the partnership
- filled in a partnership page for each partnership of which they were a partner

What you need to do

- 1 Please make sure that all your partnership profits are included in your Self Assessment returns using form SA104F.
- 2 Please make sure that all self-assessed partnership profits are worked out correctly in relation to the partnership's statements.
- 3 If your 2020 tax return was incorrect, please log on to your HMRC online account to amend the errors – to do this, go to www.gov.uk/self-assessment-tax-returns/corrections by 31 January 2022
- 4 If you believe your tax return is correct, then you do not need to do anything.

What happens next

Please note if you need to amend your return and pay additional tax, we charge interest on any tax that you pay late.

If you're due a refund, we'll repay you or credit your Self Assessment account.

It's your responsibility to make sure your tax return is completed correctly.

We may charge further penalties if we carry out a compliance check in the future and find that your tax return is not correct. Or that you have not told us that you need to pay additional tax.

Help and advice

We have enclosed some frequently asked questions which you may find helpful.

If you need more help:

- you can call us on 03000 531 795
- email us at wealthyotm@hmrc.gov.uk – before you do this, please read the enclosed 'Corresponding with HMRC by email' factsheet

Please note that we cannot correct your tax return over the phone. Please do not reply to this letter in writing as it may delay our response.

For help with how to fill in your tax return correctly, go to **www.gov.uk/self-assessment-tax-returns/get-help**

If you have personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help in whatever way we can. For more information about this, go to **www.gov.uk/dealing-hmrc-additional-needs**

Yours sincerely

WMBC Wealthy

If Coronavirus (COVID-19) is affecting you or your business, you can find information online about the support that's available. Go to www.gov.uk and search for 'Coronavirus guidance and support'.

To find out what service and standard of behaviour you can expect from us, go to www.gov.uk and search for 'HMRC Charter'.



HM Revenue
& Customs

Frequently asked questions

What is the error?

Each year, partnerships give us a Partnership Statement detailing each partner's position in the partnership. We compare this to the share of profits each member declares in their Self Assessment return. We highlight any potential differences as a potential error.

Please look again at your tax return to make sure you have included all your partnership profits in relation to your position in the partnership.

Where can I find guidance on what to include in my return?

For more guidance, go to www.gov.uk and search for 'PM146000'.

How do I make payment?

For details about how to pay, go to www.gov.uk/pay-self-assessment-tax-bill

Please note that once you have made a payment it may not show on your online statement for 48 hours.

Why have you waited until now to contact me?

We allow enough time for you to make an amendment before we contact you.

I've reviewed my tax return and have found that I've made a similar mistake in previous years – can I amend the previous years' returns?

You will be out of time to amend previous years returns. This is because there is a 12-month deadline to amend a return.

You can use our disclosure service to tell us when you have not reported all of your income and gains. To do this, go to www.gov.uk and search for 'HMRC: disclosure service'.

Or you can phone us on 0300 200 3310.

Why have I been contacted - my return is correct?

You may wish to ask the nominated partner why the details included with the partnership statement are different to yours. If they have made a mistake, you may want them to make sure this does not happen for future years.

If you believe your return is correct after reviewing your circumstances, you do not need to do anything.

Will I have to pay a penalty?

It is your responsibility to make sure your tax return is completed correctly. If you do not do this, we may charge you a penalty.

For more information, go to www.gov.uk and search for 'inaccuracy penalties'

I have a question which is not answered here

For all other queries you can phone us on 0300 200 3310.



Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Please also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy. Go to www.gov.uk and search for 'HMRC Privacy Notice'.