

Dear Sir or Madam

Tax residence status: the 'Statutory Residence Test'

Please find enclosed a copy of the letter we've sent to your client [\[client name from spreadsheet\]](#). Our letter tells your client to check their tax residence status and tells them why and how they should complete their Statutory Residence Test. You may find this useful if they contact you for advice.

We want to make it as easy as possible for agents to get things right when advising customers about their tax.

To find out more about the service and standard of behaviour you can expect from us, go to GOV.UK and search 'HMRC Charter'. For the standards tax agents are expected to follow, go to GOV.UK and search 'the standard for agents'.

Yours faithfully

Wealthy and Mid-Sized Business Compliance

HM Revenue and Customs