

Please find enclosed a copy of the letter that we have sent to your client, [\[client name from spreadsheet\]](#).

We recognise the value of professional agents helping customers with their tax. For information about the required standards for agents, go to [www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents](http://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents)

Yours faithfully

**HM Revenue and Customs**





HM Revenue  
& Customs

**WMBC**

HM Revenue and Customs  
BX9 1LH

Customer name from spreadsheet  
Customer address & postcode from spreadsheet

**Phone** 03000 520503  
9.00am to 4.00pm, Monday to Friday

**Date** SEES date  
**NINO** NINO from data file  
**Our ref** PSC1

Dear Sir or Madam

## Person of Significant Control

This letter is not a compliance check into your Self Assessment tax return. It's just to help you make sure that your return is complete and correct.

We are writing to you as our information shows that you are the Person of Significant Control (PSC) for "[company name from data file](#)". A Person of Significant Control is someone that:

- holds more than 25% of shares or voting rights in a company
- has the right to employ or remove most of the board of directors
- has significant influence or control in a company

As a PSC you should be aware that there may be tax consequences for you as an individual if you:

- use the company to pay for personal costs
- have the use of business assets
- transfer assets to or from the company
- receive loans and do not pay interest at an official rate
- receive loans which are not paid off
- take up an option to buy shares
- take value from the company

### What you need to do now

Please make sure your 2019 to 2020 tax return includes all sources of income including any from those listed above.

If you need to make any amendments to your 2018 to 2019 tax return, we want to give you the chance to correct any errors you may have made. You can do this by:

- logging on to your HMRC online account, go to [www.gov.uk/self-assessment-tax-returns/corrections](https://www.gov.uk/self-assessment-tax-returns/corrections)
- write to us at the address shown at the top of this letter

Please make sure you do this before 31 January 2021.

You may have additional information about your Self Assessment tax return. For example, other sources of income or gains. If you do and are unsure about how to report it to us, you may want to get advice from a professional tax adviser.

Please remember it is your responsibility to make sure your tax return is complete and correct. If we later find errors that you have not corrected after receiving this letter, we may open a compliance check and investigate. This may mean there will be additional tax due and we may charge you a penalty.

For more info about inaccuracy penalties, go to **[www.gov.uk](http://www.gov.uk)** and search for factsheet 'CC/FS7a, 'Penalties for inaccuracies in returns or documents'.

### **For help and advice**

For help to fill in your tax return correctly, go to **[www.gov.uk/self-assessment-tax-returns/get-help](http://www.gov.uk/self-assessment-tax-returns/get-help)**

For more information about expenses and benefits, see Booklet 480. To view this, go to **[www.gov.uk/government/collections/expenses-and-benefits-for-directors-and-employees-a-tax-guide-480](http://www.gov.uk/government/collections/expenses-and-benefits-for-directors-and-employees-a-tax-guide-480)**

If you wish to talk to us about this matter, please phone 03000 520503.

If you have authorised us to deal with your agent, we have sent a copy of this letter to them.

Yours faithfully

### **HM Revenue and Customs**

If you need extra support, go to [www.gov.uk/dealing-hmrc-additional-needs](http://www.gov.uk/dealing-hmrc-additional-needs) For example if you have a disability, a mental health issue, or do not speak English/Welsh.

Reference 1	NINO	Mandatory	N/A
		If not mandatory, confirm if empty?	N/A
Reference 2	UTR	Mandatory	N/A
		If not mandatory, confirm if empty?	N/A
Employer case (for capturing employer details only)			N/A
Show "UTR" as a separate input field (for non CPS forms where UTR needs to be captured separately)			Y
Cancel warning message when "Our ref" is empty			N/A
If Caseflow reference selected; is letter definitely a Caseflow case?			Y
If definitely a Caseflow case; give user the choice to use the Netherton scanning address?			N
If definitely a Caseflow case; hide Caseflow customer service message?			N/A
Type of header	Standard form header		
Data import	None (mail merge)		
Retention period	Do not store	Allow user to change?	N
CPS exception (main product code)	No		
Use an alternate product code (i.e. change the main product code based on a question)?			N
If using an alternate code for a purpose other than to apply a CPS exception to a particular question, enter the question(s) which will be used to change the main product code and enter the alternate codes to be used.	N/A		
If using an alternate code to apply a CPS exception to a particular question, enter the question(s) to be used and the type of CPS exception to be applied. Include the name of any onserts to be added by CPS, if applicable	N/A		
Force user to preview document			N/A
Override user's issuing office and/or personal setup details			Y
	<b>Salutation:</b> Dear Sir or Madam <b>No sign off (fixed on form)</b> <b>Hide Fax</b> <b>Dictate Phone number</b> 03000 520 503 <b>Dictate opening hours:</b> 9.00am to 4.00pm, Monday to Friday <b>Hide email address</b> <b>Hide web address</b> <b>Dictate office address:</b> WMBC HM Revenue and Customs BX9 1LH <b>Our Ref:</b> Caseflow reference / PSC1 <b>No Service message</b> <b>Include PTA message</b>		
If letter will can be sent by email, give details of any PDF attachments you want to automatically add to the email.			
Unprotect document at "preview"			N
Set BF checkbox options (if yes, state which options to set)	N/A		
Link to attachment	N/A	Attachment product code	N/A
Trusts letter		Hide last case button	
Deceased case		Hide condolences message	
Set agent option as default		Hide agent / customer options	
Hide SA / Service message	Y	Courts letter	N
Exclude salutation	Y	Hide the "we have changed our address..." message (RPR message)	
Exclude Charter Message	Y	Hide Caseflow message	
Exclude sign-off	Y	Set "De-Caps" function	
List questions to use De-Caps			
DMS key words/reference			
Enter DMS key word OR Question to be used to supply the key word. AND reference you want repeated with the key word (if applicable).			

Form title English  
Form title Welsh/English

N/A
N/A