**Application to join the CIOT’s Owner Managed Businesses Committee**

**Full name:**

**Email address:**

**CIOT membership number:**

**Areas of expertise (please tick as many as apply):**

|  |  |
| --- | --- |
| Associated companies | Income tax on trading Income |
| Basis periods and adjustments to profits | Incorporation / disincorporation |
| Business valuations and goodwill | Losses |
| Capital allowances | Making Tax Digital for businesses |
| Cash basis of accounting | National Insurance Contributions for owner-managed businesses |
| Capital gains on owner-managed businesses | Partnerships (including LLPs) |
| Close companies | Property income within businesses |
| Construction Industry Scheme (CIS) | R&D tax credits |
| Corporation tax on owner-managed limited companies | Selling a business |
| EIS, SEIS and VCTs | Simplification of the taxation of owner-managed businesses |
| Extraction of funds from owner-managed limited companies | Start ups |
| Farming businesses | Taxation of business profits |
| Flat rate allowances, mileage allowances and use of home | Transaction in securities |
| FRS 102 & 105 | VAT for owner-managed businesses |
| Franchises | Other (please specify): |

**Declaration:**

I accept the terms and conditions of the committee pack, including conditions relating to confidentiality and representing the CIOT at meetings.

I have attached a copy of my CV.

**Please send the completed form, and CV, to** [**technical@ciot.org.uk**](mailto:technical@ciot.org.uk?subject=Application%20to%20join%20the%20Owner%20Managed%20Businesses%20Committee)**.**