

Dear Sir or Madam

Please check if the mixed member rules apply to your partnership

Our records show that you're a nominated partner in a mixed member partnership. This means the partnership has both individual and non-individual partners.

There are rules that apply to mixed member partnerships. This is an area that customers sometimes find difficult. We're writing to ask you to check that you're applying the rules correctly.

This is not a compliance check. We want to help you get this right and give you the chance to correct any mistakes.

What we want you to do

You need to:

- read the guidance available on the mixed member rules - go to www.gov.uk and search 'PM213000'
- consider your circumstances
- consider if the mixed member rules may apply to you

Help and information

If you're still not sure if the rules apply, or how to apply them, please contact your agent or representative.

Yours faithfully

HM Revenue and Customs

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

