

Dear [title and surname from spreadsheet]

Check your income for the tax year 2021 to 2022 – you may need to send us a tax return

Our records show that you may meet the criteria to send us a Self Assessment tax return. This means that you may need to send us a tax return based on your income for the tax year 2021 to 2022.

You should do this if:

- you earn more than £100,000 - even if Pay As You Earn (PAYE) is applied
- you received income from property above the rent-a-room limit of £7,500, or £3,750 if someone else also got income from the same property in the same period
- you received income from self-employment, contractor work, or subcontractor work and exceeded the £1,000 trading allowance - for more information on trading allowances, go to GOV.UK and search 'Expenses if you're self employed'
- you disposed of shares, property (which could include your main home if conditions for relief were not met or only partially met), or other assets - even if you gifted them
- you have dividends or savings interest – not including ISAs
- you claim tax relief on gift aid donations or pension contributions
- the High Income Child Benefit Charge applies to you
 - this means that you or your partner have an individual income that's over £50,000 and either you or your partner get Child Benefit (or someone else gets Child Benefit for a child living with you and they give you or your partner at least half of it)
- you make student loan repayments - repayments dealt with via PAYE would not need a return

Please review your tax affairs to see if you need to register for Self Assessment and send us a tax return. Please note this isn't a formal compliance check in to your tax affairs.

What you need to do now

Check if you need to register for Self Assessment and send us a tax return for the tax year 2022 to 2023. Go to GOV.UK and search 'Check if you need to complete a tax return'.

If you do, please register for Self Assessment and send us your tax return for this tax year by 29 September 2024.

If you also need to send us a return for the tax year 2021 to 2022, please note that the deadline for this return was 31 January 2023. The deadline for registering was 5 October 2022.

You can still send us your returns now. If you do, we may charge penalties for late filing and late payment including statutory interest. For more information, go to GOV.UK and search 'estimate your penalty for late Self Assessment returns and payments'.

If you don't think you need to complete a tax return, and to stop future correspondence about this, please phone us on 03000 516640. Or you can email us at responseteam2@hmrc.gov.uk.

To register for Self Assessment, go to GOV.UK and search 'Register for Self Assessment if you're not self-employed'.

Compliance checks

We may carry out a compliance check in the future. We may charge you penalties if we find you have completed any tax returns inaccurately. You may be able to reduce these penalties by telling us about any mistakes before we start any checks. And by doing everything you can to help put things right.

For more information about inaccuracy penalties, go to GOV.UK and search 'CC/FS7a'.

For help and advice

For help filling in your tax return correctly, go to GOV.UK and search for 'Self assessment tax returns'

You can get help from HMRC if you need extra support. For example, if you need information in a different format or need help filling in forms. Go to GOV.UK and search 'Get help from HMRC if you need extra support'.

Yours sincerely

Wealthy Midsized Business Compliance Officer