



HM Revenue & Customs

Important information to include on your tax return before sending it to us.

Please make sure you include your:

- 10-digit Unique Taxpayer Reference (UTR)
- National Insurance number (NINO)
- employer reference (if you have one)

before printing your tax return.

UTR
NINO
Employer reference
Date
HM Revenue and Customs office address

If you do not, we may have to send your tax return back to you, and any repayment due will take longer.

Please make sure you sign and date the declaration on page TR 8 of your completed tax return before sending it to us.

I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.
I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date DD MM YYYY

Tax return - page TR 1

UTR
NINO
Employer reference
Date
HM Revenue and Customs office address
Telephone
For Reference
Issue address

Please make sure you include your full name and address before printing your tax return.

Issue address

To find the address of the office to send your tax return to, look on the most recent correspondence from us. If you do not have any recent correspondence from us then send your completed return to:
Self Assessment
HM Revenue and Customs
BX9 1AS
United Kingdom

NINO
Employer reference
Date
HM Revenue and Customs office address
Telephone
Your tax return

22 Declaration
I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief.
I understand that I may have to pay financial penalties and face prosecution if I give false information.

Signature

Date DD MM YYYY

25 If you filled in boxes 23 and 24 enter your name

26 and your address

Postcode

Tax return - page TR 8

Please do not include this information sheet with your tax return.



UTR
NINO
Employer reference

Issue address

Date

HM Revenue and Customs office address

Telephone

For
Reference

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2025 to 5 April 2026

Deadlines

We must receive your tax return by these dates:

- if you're using a paper return – by 31 October 2026 (or 3 months after the date of this notice if that's later)
- if you're filing a return online – by 31 January 2027 (or 3 months after the date of this notice if that's later)

If your return is late you'll be charged a £100 penalty.

If your return is more than 3 months late, you'll be charged daily penalties of £10 a day.

If you pay late you'll be charged interest and a late payment penalty.

Most people file online

It's quick and easy to file online. Get started by typing www.gov.uk/log-in-file-self-assessment-tax-return into your internet browser address bar to go directly to our official website.

Do not use a search website to find HMRC services online.

If you have not sent a tax return online before, why not join the 97% of people who already do it online? It's easy, secure and available 24 hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes).

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Your personal details

1 Your date of birth – it helps get your tax right
DD MM YYYY

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2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

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3 Your phone number

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4 Your National Insurance number – leave blank if the correct number is shown above

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What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2026 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2026? Please read the notes before answering. Fill in a separate 'Employment' page for each employment, directorship and so on. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes ☐ No ☐ Number

2 Self-employment

If you worked for yourself (on your 'own account' or in self-employment) in the year to 5 April 2026, read the notes to decide if you need to fill in the 'Self-employment' pages. You may not need to if this income is up to £1,000. Do you need to fill in the 'Self-employment' pages? Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below. (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Yes ☐ No ☐ Number

3 Partnership

Were you in a partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes ☐ No ☐ Number

4 UK property

If you received income from UK property (including rents and other income from land you own or lease out), read the notes to decide if you need to fill in the 'UK property' pages. You may not need to if this income is up to £1,000. Do you need to fill in the 'UK property' pages?

Yes ☐ No ☐

5 Foreign

If you:

- were entitled to any foreign income
- have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
- want to claim relief for foreign tax paid

read the notes to decide if you need to fill in the 'Foreign' pages. You may not need to if your only foreign income was from land and property abroad up to £1,000. Do you need to fill in the 'Foreign' pages?

Yes ☐ No ☐

6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes ☐ No ☐

7 Capital Gains Tax summary

If you sold or disposed of any assets (for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital Gains Tax summary' page. If you do, you must also provide separate computations. Do you need to fill in the 'Capital Gains Tax summary' page and provide computations?

Yes ☐ No ☐ Computations provided ☐

8 Residence and foreign income and gains (FIG) regime etc

If you answer yes to one or more of the following questions, you need to complete the 'Residence and foreign income and gains (FIG) regime etc' pages.

- Were you, for all or part of the year to 5 April 2026, not resident in the UK or dual resident in the UK and another country?
- Are you making a claim under the foreign income and gains regime, electing to make a designation under the temporary repatriation facility or making an election and/or claim for relief under the Overseas Workday Relief regime?
- Are you making a claim for Business Investment Relief or has a previous investment ceased to qualify for Business Investment Relief?
- Have you, in the year to 5 April 2026, remitted any nominated income or gains?

Do you need to fill in a 'Residence and foreign income and gains (FIG) regime etc' page?

Yes ☐ No ☐

9 Additional information

Some less common kinds of income and tax reliefs, for example, Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages. Do you need to fill in the 'Additional information' pages?

Yes ☐ No ☐

If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there's a page dealing with that kind of income or gain. If there's not, you'll need separate supplementary pages. Do you need to get and fill in separate supplementary pages?

Yes ☐ No ☐

If 'Yes', go to www.gov.uk/taxreturnforms to download them.

Dividends and interest from UK banks and building societies

UK pensions, annuities and other state benefits receivedOther UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

SA100 2026

Tax reliefs

Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

1 Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax £ . 1.1 Total of any 'one-off' payments in box 1 £ . 2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider £ .	3 Payments to your employer's scheme which were not deducted from your pay before tax – this will be unusual - read the notes £ . 4 Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax £ .
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Charitable giving

5	Gift Aid payments made in the year to 5 April 2026	
	£ .	
6	Total of any 'one-off' payments in box 5	
	£ .	
7	Gift Aid payments made in the year to 5 April 2026 but treated as if made in the year to 5 April 2025	
	£ .	
8	Gift Aid payments made after 5 April 2026 but to be treated as if made in the year to 5 April 2026	
	£ .	
9	Value of qualifying shares or securities gifted to charity	
	£ .	
10	Value of qualifying land and buildings gifted to charity	
	£ .	
Boxes 11 and 12 are not in use		

Blind Person's Allowance

13 If you're registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box ☐	15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box ☐
14 Enter the name of the local authority or other register	16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box ☐

 Other less common reliefs are on the 'Additional information' pages.

Please read the notes before filling in boxes 1 to 3.

1	If you've received notification from Student Loans Company that your repayment of an Income Contingent Loan was due before 6 April 2026, put 'X' in the box. We'll use your plan and or loan type to calculate amounts due
2	If your employer has deducted Student Loan repayments enter the amount deducted £ . 0 0
3	If your employer has deducted Postgraduate Loan repayments enter the amount deducted £ . 0 0

High Income Child Benefit Charge

Please read the notes before filling in this section. Only fill in this section if all of the following apply:

- your income was over £60,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- couples only – your income was higher than your partner's

1	Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2026	3	Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2026
	£ . 0 0		DD MM YYYY
2	Enter the number of children you and your partner got Child Benefit for on 5 April 2026		

Winter Fuel Payment (WFP) and Pension Age Winter Heating Payment (PAWHP) charge

Please read the notes before filling in this section. Only fill in this section if all of the following apply:

- you are over State Pension age
- your total income for the year was over £35,000
- you are not in receipt of a qualifying benefit – read the notes

1 Enter the total amount of WFP or PAWHP you received for the tax year to 5 April 2026 – read the notes

£ .

Marriage Allowance

Please read the notes. If your income for the year ended 5 April 2026 was less than £12,570 you can transfer £1,260 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- you were married to, or in a civil partnership with, the same person for all or part of the tax year
- you were both born on or after 6 April 1935
- your spouse or civil partner's income was not taxed at the higher rate

Fill in this section if you want to make the transfer.

1	Your spouse or civil partner's first name		
2	Your spouse or civil partner's last name		
3	Your spouse or civil partner's National Insurance number		
4	Your spouse or civil partner's date of birth	DD MM YYYY	
5	Date of marriage or civil partnership	DD MM YYYY	

Finishing your tax return



Calculating your tax – if we receive this paper tax return by 31 October 2026 or if you file online, we'll do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2027. We'll add the amount due to your Self Assessment Statement, together with any other amounts due.

Do not enter payments on account, or other payments you've made towards the amounts due, on your tax return. We'll deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due, or repayable, and if payments on account are necessary.

Tax refunded or set off

1 If you've had any 2025–26 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount - read the notes

[illegible]

If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

2 If you owe less than £3,000 for the 2025–26 tax year (excluding Class 2 NICs) and you send us your paper tax return by 31 October, or 30 December 2026 if you file online, we'll try to collect the tax through your wages or pension by adjusting your 2027–28 tax code. If you do not want us to do this, put 'X' in the box - read the notes

3 If you owe tax on savings, casual earnings and/or the High Income Child Benefit Charge for the 2026–27 tax year, we'll try to collect it through your wages or pension by adjusting your 2026–27 tax code.
If you do not want us to do this, put 'X' in the box
- read the notes

If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we'll always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting us.

4 Name of bank or building society

5 Name of account holder (or nominee)

6 Branch sort code

7 **Account number**

8 Building society reference number

9 If you or your nominee do not have a UK bank or building society account, put 'X' in the box

10 If you've entered a nominee's name in box 5, put 'X' in the box

11 If your nominee is your tax adviser, put 'X' in the box

12 Nominee's address

13 and postcode

14 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do

Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.

15 Your tax adviser’s name	17 The first line of their address including the postcode Postcode
16 Their phone number	18 The reference your adviser uses for you

Any other information

19 Please give any other information in this space

Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

20 If this tax return contains provisional figures, put 'X' in the box – in the 'Any other information' box on page TR7, tell us why you have used provisional amounts and when you expect to give us your final figures ☐	23 If you've signed on behalf of someone else, enter the capacity. For example, executor, receiver
21 If you're enclosing separate supplementary pages, put 'X' in the box ☐	24 Enter the name of the person you've signed for
22 Declaration I declare that the information I've given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that I may have to pay financial penalties and face prosecution if I give false information. Signature Date DD MM YYYY 	25 If you filled in boxes 23 and 24 enter your name 26 and your address Postcode