### SELF ASSESSMENT Tax return completion REVIEW

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| Client: Click or tap here to enter text. | |
| Year end: Click or tap to enter a date. | Ref: Click or tap here to enter text. |

This form should be completed in three stages:

Section A – Prior to work commencing on the tax return  
Section B – Prior to client approval  
Section C – After client approval

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| **A - Prior to work commencing** | |  |  |
| **Administration:** | | **Yes / No / N/A** | **Comments** |
|  | Do we have an up to date signed tax letter of engagement? | Choose an item. | Click or tap here to enter text. |
|  | Specify date of most recent letter: | Click or tap to enter a date. | |
|  | Have the firm’s money laundering procedures been complied with? | Choose an item. | Click or tap here to enter text. |
|  | Has the guidance on “Professional Conduct in Relation to Taxation” been followed? | Choose an item. | Click or tap here to enter text. |
|  | Have any matters arisen that would impact on the firm’s eligibility to act for this client? | Choose an item. | Click or tap here to enter text. |
|  | Have appropriate steps been taken regarding any identified irregularities? | Choose an item. | Click or tap here to enter text. |
|  | Have any matters arisen that need to be notified to the audit engagement principal? | Choose an item. | Click or tap here to enter text. |
|  | Where issues have arisen, can appropriate safeguards be put in place? | Choose an item. | Click or tap here to enter text. |
|  | Has a tax file been fully set up? | Choose an item. | Click or tap here to enter text. |
|  | Where connected to an audit client, has the audit engagement principal confirmed that we can perform this work? | Choose an item. | Click or tap here to enter text. |

**Detail below any action required or undertaken in respect of any answers which have notes.**

Click or tap here to enter text.

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| Completed by: Click or tap here to enter text. | Date: Click or tap to enter a date. |
| Reviewed by: Click or tap here to enter text.  Manager/Partner | Date: Click or tap to enter a date. |

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| **B - Prior to client approval** | | | | | | | | | | | | | |
| **Preparation of tax return** | | | | | **Yes / No / N/A** | **Comments** | | | | | | | |
|  | | Has a suitable checklist been used to ensure accuracy in preparation of all areas of the tax return? | | Choose an item. | | Click or tap here to enter text. | | | | | | | |
| **NIC** | | |  | |  | | | | |  | |
|  | | | Have deferment / repayment applications been made or noted forward where appropriate? | | Choose an item. | Click or tap here to enter text. | | | | | | |
|  | | | If the client is below the small profit threshold is voluntary payment of Class 2 NIC appropriate? | | Choose an item. | Click or tap here to enter text. | | | | | | |
| **Payment of tax** | | | | | | | | |  | |  | | | | | | |
|  | Has the pro-forma tax computation been completed and reviewed? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
|  | Have the personal allowance, trading losses and deductible interest been set off in the best way to ensure maximum benefit from the personal savings allowance and dividend allowance? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
|  | Have the personal savings allowance and dividend allowance been set off in the most beneficial way? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
|  | Have the personal savings allowance and dividend allowance been set against UK income first to maximise double tax relief. | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
|  | Have all previous liabilities been settled, or details provided on a “points for partner” schedule? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
|  | Is the High-Income Child Benefit Charge applicable? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | | |
| **Taxation Advice** | | | | | | | |  |  | | | | | | | |
|  | Has all tax advice given been confirmed in writing? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Has such advice been reviewed by the partner/ tax specialist? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Has all tax advice taken from an external specialist been confirmed to us in writing? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Where the accounting period end isn’t 31 March or 5 April, has f basis period reform been considered and correctly applied in the tax return? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Has the impact of MTD for ITSA been considered and discussed with the client? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
| **Approval of tax return** | | | |  | | |  | | | | | | | |
|  | Have all necessary claims been drafted ready for client signature? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Have entries been made in the register for all other claims and elections? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |
|  | Has the letter to the client been drafted, with the appropriate warnings regarding responsibility? | | | Choose an item. | | | Click or tap here to enter text. | | | | | | | |

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**Detail below any action required or undertaken in respect of any answers which have notes.**

Click or tap here to enter text.

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| Completed by: Click or tap here to enter text. | Date: Click or tap to enter a date. |
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**C - After client approval**

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|  | | **Yes / No / N/A** | **Comments** | |
|  | Has the client signed and dated the tax return? | Choose an item. | Click or tap here to enter text. |
|  | Has the client been advised of the tax due and latest payment dates? | Choose an item. | Click or tap here to enter text. |
|  | Does this include a 2 year projection where the client’s tax payments could be variable? | Choose an item. | Click or tap here to enter text. |
|  | Have all the partner’s review queries been cleared and actioned? | Choose an item. | Click or tap here to enter text. |
|  | Has the client been sent a copy of the signed return? | Choose an item. | Click or tap here to enter text. |
|  | Have all relevant claims and elections been placed in the reminder diary? | Choose an item. | Click or tap here to enter text. |
|  | Where the return contains provisional figures has the date for final submission of the final ones been placed in the reminder diary? | Choose an item. | Click or tap here to enter text. |
|  | Has the fee note been drafted? | Choose an item. | Click or tap here to enter text. |
|  | Has a budget been set for next year? | Choose an item. | Click or tap here to enter text. |
|  | Have records been returned to the client? | Choose an item. | Click or tap here to enter text. |
|  | Has the client been given feedback, if appropriate, on the quality of their records? | Choose an item. | Click or tap here to enter text. |
|  | Does the work done fit the client’s instructions and the engagement letter? | Choose an item. | Click or tap here to enter text. |
|  | Has the partner been notified of any extra services the client might require? | Choose an item. | Click or tap here to enter text. |
| **File completion** | |  |  | |
|  | Where items are marked ‘N/A’ or ‘No’ on this completion review programme, are these answers acceptable? | Choose an item. | Click or tap here to enter text. |
|  | Have all outstanding matters on the completion review programme and any other outstanding matters been satisfactorily cleared? | Choose an item. | Click or tap here to enter text. |

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| Reviewed by: Click or tap here to enter text.  Manager/Partner | Date: Click or tap to enter a date. |

**Detail below any further action required**

Click or tap here to enter text.

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| **Action points cleared by:** | Click or tap here to enter text. | **Date:** | Click or tap to enter a date. |
| **Partner:** | Click or tap here to enter text. | **Date:** | Click or tap to enter a date. |