### CT600 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

**A – Prior to work commencing**

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| **Administration** | |  | ***Yes / No / N/A*** | | | | **Comments** | |
|  | Do we have an up-to-date corporation 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. | | | |
|  | Have we confirmed with the audit engagement principal 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 CT600** | | | **Yes / No / N/A** | | | **Comments** | | | |
|  | Have all points brought forward been considered? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the correspondence file been reviewed for the period and subsequently (including directors)? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Does the file contain notes of all discussions with the client? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the corporation tax computation checklist been completed and reviewed? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Does the return agree to the supporting computations and accounts? | | Choose an item. | | | Click or tap here to enter text. | | | |
| 1. . | a) Have the required CT600, computation and accounts entries been accurately “tagged” in preparation for online filing? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | b) Have any non-standard or judgemental tags been discussed with the client and evidenced as such? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has all non-trading income been extracted from the accounts and included on the return? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the property income been computed on the basis of a separate business? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have all loan relationships debits and credits been properly dealt with? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have all chargeable events been disclosed? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have assets acquired been listed in the tax file - including the effects of share capital changes? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have negligible value claims been made where appropriate? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the CGT rebasing position been considered with regard to assets acquired before 31/3/82? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have unused losses carried forward - capital, trading and property - been shown on the return? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have the CT61s for the year been reviewed for completeness, and agreed to the CT600? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Are all sections of the return fully complete? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has form CT600A been completed regarding loans to participators? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have other supplementary pages been prepared as appropriate (e.g. CT600C, CT600K, CT600L). | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have adequate disclosures been made in the computation or other documents? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the completed return been compared to last year’s return, and differences considered? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have directors’ emoluments disclosed in the computation been reconciled with the accounts? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have any Northern Ireland trading activities been disclosed? | | Choose an item. | | | Click or tap here to enter text. | | | |
| **Payment of tax** | |  |  | | |  | | | |
|  | Has account been taken of changes in tax rates? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have all associated companies been disclosed? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Have all previous year’s liabilities been settled, or details provided on a “points for partner” schedule? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Has the client been advised of the tax due in good time for payment? | | 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 and confirmation that the return will be filed online? | | Choose an item. | | | Click or tap here to enter text. | | | |
|  | Does the letter identify any non-standard or judgemental iXBRL tagging issues and confirm the approach agreed upon with the client? | | 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.

|  |  |
| --- | --- |
| 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. |

**C- After client approval**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Yes / No / N/A** | **Comments** |
|  | Has the client signed and dated the CT600? | Choose an item. | Click or tap here to enter text. |
|  | Has the client been advised of any additional tax due? | Choose an item. | Click or tap here to enter text. |
|  | Have all of the partner’s review queries been cleared and actioned? | 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. |
|  | 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 you arranged to return records to the clients? | Choose an item. | Click or tap here to enter text. |
|  | Has the client been given any required feedback on the quality of their records in light of HM Revenue & Customs’ ‘programme of business record checks’? | Choose an item. | Click or tap here to enter text. |
|  | Does the work done fit the client’s instructions and engagement letter? | Choose an item. | Click or tap here to enter text. |
|  | Has the principal been notified of any extra services the client might require? | Choose an item. | Click or tap here to enter text. |
|  | Has the principal been notified of any specific points emerging from this job which: | Choose an item. | Click or tap here to enter text. |
|  | 1. would benefit other clients of the firm, or | Choose an item. | Click or tap here to enter text. |
|  | 1. other partners and staff need to be aware of? | Choose an item. | Click or tap here to enter text. |
| 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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|  |  |
| --- | --- |
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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.

|  |  |  |  |
| --- | --- | --- | --- |
| **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. |