



Dear Sir or Madam

Please amend the provisional figures in your clients' Self Assessment tax returns

We're writing to you to help you get your clients' tax right. The professional responsible for managing the submission of Self Assessment tax returns in the practice should respond to this letter.

We know it's not always possible to finalise information for Self Assessment tax returns within the usual time limits.

As you know, some of your clients' tax returns for 2022 to 2023 had provisional figures. We can send you details of these if it would help. We need you to review these returns and amend them with the actual figures.

This isn't a formal enquiry or compliance check.

What you need to do by [3 weeks from date of letter]

Please contact us to arrange a convenient time to talk about these returns and agree when you'll amend them by.

You can do this by either:

- calling us on 0300 322 9630
- emailing us at isbc-act-provisionalfigures@hmrc.gov.uk – please first read the section below about emailing us.

When you contact us, you'll need to quote the case reference at the top of this letter.

If we don't hear from you, we'll call you for an update in the next 3 weeks. If you have any questions before then, please call us on the above number.

If you read this letter and think you need to make changes to your clients' previous tax declarations, you may still be able to make an unprompted disclosure.

We may decide to take action in the future. If we do and find errors in your clients' tax returns that you haven't corrected, your clients may owe tax. We'll then treat any disclosure made as prompted. This could affect any penalties we may charge.

If you contact us by email

You first need to read the enclosed factsheet, 'Corresponding with HMRC by email'. Please confirm by post or email that you and your clients:

- understand and accept the risks of using email
- are content for financial information to be sent by email
- are content for us to send you attachments.

More information

Go to GOV.UK and search:

- 'SALF206' - for information on what to include in a Self Assessment tax return
- 'SAM121190' and 'EM5175' - for guidance on using provisional or estimated figures
- 'HMRC compliance checks factsheets', then choose 'Penalties'
- 'HMRC standards for agents' - to find out what we expect from you
- 'HMRC Charter' - for the standards you should expect from us
- 'tax agents toolkit' - for help and advice about submitting accurate tax returns.

Yours faithfully

Agent Compliance Team

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'. For the standards tax agents are expected to follow, go to GOV.UK and search 'the standard for agents'.