

Enter 'M' beside figure if minus

Name of company _____

Year ending 5 April 20 _____

Keep this form for three years after the end of this tax year

		Information from payroll records			Record of CIS deductions suffered					Amounts paid				
Tax Month	Ending	Net Income Tax including amounts you deducted from subcontractors from Col 4 of P32 or payslip booklet	Net National Insurance from Col 12 of P32 or payslip booklet	(A + B)	CIS deductions brought forward from earlier pay period (from Col H)	CIS deductions suffered in this pay period from forms CIS25	(D + E)	CIS deductions set-off in this pay period (Lesser of C or F)	CIS deductions carried forward to next pay period (F - G)	Tax figure to appear on payslip See note below * (A - G)	Net National Insurance figure to appear on payslip (figure in Col B)	Total amount paid See note below (I + J)	Date paid	
		A	B	C	D	E	F	G	H	I	J	K		
		£	£	£	£	£	£	£	£	£	£	£	£	
1	5 May													
2	5 Jun													
3	5 Jul													
4	5 Aug													
5	5 Sep													
6	5 Oct													
7	5 Nov													
8	5 Dec													
9	5 Jan													
10	5 Feb													
11	5 Mar													
12	5 Apr													
Totals					Total		◀ Enter this figure on your P35 Employer's Annual Return			Totals				

* Set-off the full amount in **Column G** against tax, even if the figure in **Column I** becomes a minus figure.

Example

Net tax payable (Column A) 1300

CIS Deductions set-off (Column G) 1500

Tax figure on payslip (Column I) Minus 200

Example

Net tax payable (Column A) Minus 200

CIS Deductions set-off (Column G) 100

Tax figure on payslip (Column I) Minus 300

If the amount in **Column K** is NIL, send a payslip marked NIL to the Inland Revenue Accounts Office.