

### Part 3 Checklist

You must answer each question by ticking the correct box

1 Have you sent a form **P14** *End of Year Summary* or completed and retained a form **P38(S)** *Student employees* for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?

No  Yes

If 'No', please send a form P38(A) *Employer Supplementary Return*.

2 Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?

No  Yes

3 So far as you know, did **anyone else pay expenses**, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?

No  Yes

4 Did anyone **employed** by a person or company **outside the UK** work for you in the UK for 30 or more days in a row?

No  Yes

If 'Yes', have you sent a form P14 for them?

No  Yes

5 Have you **paid** any of an employee's pay to **someone other than the employee**, for example, to a school?

No  Yes

If 'Yes', have you included this pay on their form P14?

No  Yes

6 Do the rules relating to services provided through an intermediary (sometimes known as **IR35**) apply to any work carried out by any worker listed on this return?

No  Yes

If 'Yes', can you confirm that either sufficient amounts of employment income have been paid to reduce the **deemed payment** to nil or that a **deemed payment** has been included on their form P14?

No  Yes

For more detailed information, see CWG2 *Employer Further Guide to PAYE and NICs*, or ring the IR35 Helpline on **0845 303 3535**.

### Part 4 Contracted-out pension schemes *if applicable*

If you have a Contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate

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### Part 5 Employer's certificate and declaration

Tick one box to complete each statement below. This certificate and declaration covers any documents authorised by us as substitutes for the forms mentioned below. We may penalise or prosecute you if you make false statements.

I declare and certify that

forms **P14** *End of Year Summary* for each employee or director for whom I was required to complete a form **P11** *Deductions Working Sheet* (or equivalent record) during the year,

are all enclosed

completed form **P38A** *Employer Supplementary Return*

is enclosed  is not due

completed forms **P11D** and **P11D(b)** *Returns of expenses payments, benefits and Class 1A contributions*

are enclosed  will be sent  are not due

All the details on this form and any forms enclosed or sent separately are fully and truly stated to the best of my knowledge and belief.

Employer's signature

Please print your name

Demo Company Ltd.

Capacity in which signed

Date

13/02/2008

Please give a daytime telephone number. It will help speed things up if we need to talk to you about your return.

By law this return must reach us by 19 May.