



Strictly Private & Confidential

Mr J Smith
Smith Ltd
124 High Street
England City
PO23 XRT

Ref : P46

Date : 19 June 2013

Dear Mr Smith

FORM P46 FOR YOUR NEW EMPLOYEES

We have pleasure in enclosing herewith form P46 for your new employees. Please fill the same and send us back as soon as possible to enable us to send to HM Revenue and customs to get correct tax code/s for your employee/s. (Please send back both sides)

If you need any assistance, please email Payroll Department at payroll@friendly-accountants.com
OR call on 0845-331-2546

We also request that you kindly check the correspondence you receive from us. If anything is incorrect please inform us immediately in order that we can amend the error forthwith.

Yours sincerely

p.p. Friendly Accountants

**Payroll Department
Enc**

Section two To be completed by the employer

File your employee's P46 online at www.hmrc.gov.uk/employers/doitonline

Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at www.hmrc.gov.uk/employers/working_out.htm and in the E13 Employer Helpbook *Day-to-day payroll*.

Employee's details

Date employment started DDMMYYYY

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Works/payroll number and department or branch (if any)

Job title

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Employer's details

Employer PAYE reference

Office number Reference number

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Address

Building number

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Employer name

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Rest of address

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Postcode

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Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to www.hmrc.gov.uk/employers/rates_and_limits.htm

Enter 'X' in the appropriate box

Box A

Emergency code on a **cumulative** basis

A	
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Box B

Emergency code on a **non-cumulative**
Week 1/Month 1 basis

B	
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Box C

Code BR

C	
---	--

Tax code used

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If Week 1 or

Month 1 applies,

enter 'X' in this box

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Send this form to your HM Revenue & Customs office on the first pay day.

If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, **do not send the form until their earnings reach the NICs lower earnings limit.**