

1st Floor, Windsor House 1270 London Road, Norbury London SW16 4DH

Tel: 0845-319-0086, 0845-331-2549 Email: sales@friendly-accountants.com Web: www.friendly-accountants.com

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 <u>payroll@friendly-accountants.com</u> **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 one To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer. Use capital letters when completing this form.

Your details	
Your details National Insurance number This is very important in getting your tax and benefits right Image: Strength of the strength o	Date of birth Address Address House or flat number Rest of address including house name or flat name Output to the standard standa
Gender. Enter 'X' in the appropriate box	
Male Female	
Your present circumstances Read all the following statements carefully and enter 'X' in the one box that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit or a state or occupational pension.	Student Loans If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your Student Loan, enter 'X' in box D. (If you are required to repay your Student Loan through your bank or building society account do not enter an 'X' in box D.)
OR B - This is now my only job, but since last 6 April I have had another job, or have received taxable Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. I do not receive a state or occupational pension. OB	Signature and date I can confirm that this information is correct Signature

Date DD MM YYYY

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 DD MM YYYY	Works/payroll number and department or branch (if any)
Job title	
Employer's details	
Employer PAYE reference Office number Reference number	Address Building number
Employer name	Rest of address Image: Image
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 A Emergency code on a cumulative basis A Box B B Emergency code on a non-cumulative Week 1/Month 1 basis B	Tax code used If Week 1 or Month 1 applies, enter 'X' in this box
Box C Code BR	

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**.