



HM Revenue
& Customs

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Wealthy/Midsized Business Compliance
HM Revenue and Customs
SO864
NEWCASTLE
NE98 1ZZ

Web www.gov.uk/charities

Date 31 May 2019

Dear Sir or Madam

Your charities tax return

Charity name:

We will soon be sending you a tax return. This letter explains why we are doing this.

If your charity is a limited company, unincorporated association or Charitable Incorporated Organisation (CIO), the law says you must send us a Company Tax Return. You should do this if you (either of these apply):

- have any income or gains that tax may be due on and which you cannot claim an exemption or relief for
- receive a notice to file a tax return from HMRC

Why you must complete a tax return

You need to complete the tax return to show the exemptions your charity is claiming and if any Corporation Tax is due.

For more information about tax exemption and reliefs, go to www.gov.uk/charities-and-tax/tax-reliefs

You must file a tax return when we ask you to, even if no tax is due.

When you receive a notice to file a tax return you should send us:

- form CT600, 'Company Tax Return'
- form CT600E, 'Charities & Community Amateur Sports Clubs (CASCs) Supplementary Pages'
- a copy of the charity's accounts for the period covered by the tax return

You may have to pay a penalty if your tax return is late, or you do not complete one when you should.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



How to file your return online

We have a free online service for filing your Company Tax Return. To see if you can use our free online service, go to www.gov.uk/guidance/corporation-tax-use-hmrca-free-filing-software

If you cannot use our software, you can use commercial software to file your return online. To see a list of companies we have approved to supply commercial software, go to www.gov.uk/government/publications/corporation-tax-commercial-software-suppliers

More help

If you need help to fill in your tax return, go to www.gov.uk/topic/business-tax/corporation-tax

Yours faithfully

HM Revenue and Customs