

A guide to HMRC Tax Assessments and Tax Overviews

If applicants are self employed, we require the last two years HMRC tax assessments (SA302) and corresponding tax overview forms.

Three ways to access HMRC documents:

1

HMRC self assessment online

Applicants who usually send off their tax return through a HMRC self-assessment online account, can print both of the required documents from their online account too.

How to access the tax assessments

Log into the HMRC online account via online.hmrc.gov.uk

Select **'Self Assessment'** (NB. If your clients are only registered for Self Assessment they will be automatically directed to this screen)

Follow the link **'View your Tax Return'**

Follow the link **'Tax Return options'**

Select the desired year from the drop down menu and click the **'Go'** button

Select the **'View return'** button

Follow the link **'View calculation'**

Follow the link **'View and print your calculation'**

Follow the link at the bottom of the page to **'Print your full calculation'**

How to access the tax overview forms

Log into the HMRC online account via online.hmrc.gov.uk

Select **'Self Assessment'** (NB. If your clients are only registered for Self Assessment they will be automatically directed to this screen)

Follow the link **'Self Assessment Overview'**

Follow the link **'View account'**

Follow the link **'Tax years'**

Select the desired year from the drop down menu and click the **'Go'** button

Follow the link **'Print your Tax Year Overview'**

Repeat steps 5 to 7 if you require Tax Year Overviews for any previous years

2

Commercial Software

Some applicants use commercial software to send their tax returns, this software should allow the applicant to print their tax assessments (SA302). The tax overviews however will have to be accessed through their self-assessment account


3

Post and Phone

Applicants who send their paper tax return to HMRC will receive a copy of their tax assessments (SA302) by post.

A copy of their tax year overview can then be requested by calling HMRC on 0300 200 3310 using their Unique Taxpayer Reference (UTR) and NI.

Example of Tax Assessment (SA302) Form



[Home](#) [Cymraeg](#) [Contact HMRC](#) [Help](#)

[Sign out](#)

Ms A N Other 's tax return: 2013-14 IN PROGRESS

Your tax return is **100%** complete |

Unique Taxpayer Reference (UTR): 9230176036

6. View your calculation

Tax calculation

This section provides you with a breakdown of your full calculation. If it says your tax return is 100% complete then you have submitted your return and this is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

Pay from employments	£33,254.00
Pay from all employments	£33,254.00
Profit from self-employment	£46,800.00
Interest received from UK banks and building societies	£249.00
UK pensions and state benefits	£5,004.00
Total income received	£85,307.00
<i>minus</i>	
Payments into a retirement annuity contract etc.	£3.00
Personal Allowance	£9,440.00
Total	£9,443.00
Total income on which tax is due	£75,864.00

How we have worked out your income tax

Your basic rate limit has been increased by £1.00 to £32,011.00 for pension payments etc.
This reduces the amount of income charged to higher rates of tax.

	Amount	Percentage	Total
Pay, pensions, profit etc	£32,011.00	@ 20%	£6,402.20
	£43,604.00	@ 40%	£17,441.60
Interest received from a bank or building society etc.	£0.00	@ 10%	£0.00
	£0.00	@ 20%	£0.00
	£249.00	@ 40%	£99.60
Total income on which tax has been charged	£75,864.00		
Income Tax charged			£23,943.40
<i>plus</i> Class 4 National Insurance contributions			
	£33,695.00	@ 9%	£3,032.55
	£5,350.00	@ 2%	£107.00
Total Class 4 National Insurance contributions due			£3,139.55
<i>plus</i> High Income Child Benefit Charge			£4,539.00
<i>plus</i> State Pension lump sum payment	£1.00	@ 40%	£0.40
Income Tax and Class 4 National Insurance contributions due			£31,622.35
<i>minus</i> Tax deducted			
From all employments			£5,033.00
CIS25 vouchers and profits			£10,421.00
Interest received from UK banks and building societies			£27.75
Total tax deducted			£15,481.75
Income Tax and Class 4 National Insurance contributions due			£16,140.60

Estimated payment due by 31 January 2015

You must pay the total of any tax and class 4 NIC due for 2013-14 plus first payment on account due for 2014-15 by **31 January 2015**.

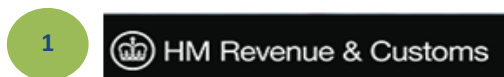
2013-14 balancing payment	£16,140.60
1st payment on account for 2014-15 due 31 January 2015 (Note: 2nd payment of £8,070.30 due 31 July 2015)	£8,070.30
Total due by 31 January 2015	£24,210.90

This amount does not take into account any 2013-14 payments on account you may have already made

If you want to make changes or additions to your return, go to [Tailor Your Return](#).

Print your full calculation

Example of Tax Overview Form



Information as at 25 Mar 2015
MRJ SMITH
Unique Taxpayer Reference (UTR):1111111111

Tax years

Tax year overview

Please select the appropriate tax year you wish to view a summary for from the drop-down menu and click 'Go'.

Tax year ending: 05 Apr 2014

You can also view tax returns due/received by following [Tax return options](#).

Tax year ending 05 Apr 2014_DD Apr 05 Apr 2014.

This is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

[Print your tax year overview](#)

Please note: To view a breakdown of an amount, follow the appropriate link in the 'Description' column

Description	Amount (£)
Tax	16,140.60
Surcharges	0.00
Interest	0.00
Penalties	0.00
Sub total	16,140.60
Less payments for this year	0.00
Less other adjustments	0.00
Total	16,140.60

Points to remember:

- 1 The HMRC logo is usually presented in the top left of the Tax assessment (SA302) and overview forms.
- 2 The two forms should show the applicants name and their Unique Taxpayer reference corresponding with one another.
- 3 The progress bar on the tax assessment should be shown as 100% complete. If the tax return is 100% complete then it's been submitted and copy is held on the self-assessment account with HMRC.
- 4 The Society will be interested in the total income received for that financial year.
- 5 The Society will also be looking for the Income Tax and National Insurance due. The figure shown on the tax assessment (SA302) should always correspond to the figure shown on the overview.