

**INFORMATION YOU WILL NEED TO SEND TO THE ALACE PENSION
CONSULTANTS AND TO CLOSE IF ACCESSING CLOSE'S ANNUAL
ALLOWANCE AND TAX RETURN SERVICE**

1. If you wish to make use of Close Asset Management's (Close's) Annual Allowance and Self Assessment Tax Return Service you will need to contact one of ALACE's Pensions Consultants – Cheryl Miller or Pete Morris - who will explain how the service works. Cheryl Miller can be contacted at cherylmiller@hotmail.co.uk or on 01892 539650 or 07852 931451. Pete Morris can be contacted at p.morris1957@hotmail.com or on 0161 339 6601 or 07720 267477.
2. To access the service it will be necessary for to collect together a significant amount of information.
3. Cheryl or Pete and will send you a pack of 6 documents, provided by Close. These consist of:-
 - i) a description of Close's Self Assessment Tax Service and how it works;
 - ii) a copy of Close's "Self Assessment Tax Service Client Agreement" which you (and your spouse/civil partner if you want Close to deal with your combined tax position) will need to sign;
 - iii) a HMRC form authorising Close to be able to act as your agent for tax purposes which you will need to complete;
 - iv) a form from Close which you will also need to complete asking for some personal details about yourself (e.g. name, address, contact details, date and country of birth, National Insurance number and Tax district and reference numbers);
 - v) a note from Close explaining what happens next which also includes the key dates that apply for reporting income and submitting your tax return etc.;
 - vi) a 'Tax return checklist' of all the information Close will need from you to fill in your tax return.
4. In order to save time, and to progress matters quickly, it would be helpful for you to get together some information on pensions **before** you contact Cheryl or Pete and then, in relation to your tax return, **before** you contact Close.

a) In relation to Pensions

- Your latest pensions Annual Benefits Statement (ABS) and your Pensions Savings Statement relating to the Annual Allowance (AA) from your LGPS pension fund to hand; and,

- if you also have other sources of pension benefits besides the LGPS (other than the State pension) e.g. Returning Officer (RO) benefits, Additional Voluntary Contributions (AVCs) and the like, pensions from previous employers outside of local government, private pensions etc., that you have details of those benefits also available. This is because these benefits are also relevant to the Lifetime Allowance (LTA) and AA. (It is also important to remember that the LGPS rules governing RO benefits are very different from those relating to standard LGPS benefits.);
- any estimates or calculations that your pension fund(s) has done for you in respect of what your pension benefits will be when you retire, or what your LTA or AA tax charges might be.

b) In relation to your Self Assessment Tax Return

The following list is not exhaustive but gives you an indication of the main information you will need. The 'Tax Return checklist' that will be in the pack Cheryl or Pete will send to you (see point 3vi) above will give you the full list of requirements).

- Your blank tax return forms (or HMRC form R40) for the relevant year
- A copy of the previous year's forms and HMRC's response (if possible)
- Copies of your P60s for the relevant year(s) for all employments, pensions and annuities, plus 3 months' pay-slips for the last tax year in question;
- A copy of form P11D from any employer from whom you received expenses or benefits in the relevant tax year
- Details of any pension or other benefits to which you were entitled during the relevant tax year;
- Tax vouchers for the relevant tax year relating to dividends from shares and investments
- Details of income from any managed investments or National Savings bank investments, ordinary investment accounts etc. in the relevant tax year
- Income from any rental property you own
- The completed forms mentioned in paragraph 3 above.

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