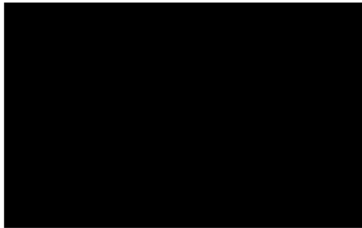




Local Compliance



Phone [redacted]
8.30am to 5.00pm Monday to Friday

Fax [redacted]

www.hmrc.gov.uk

Date [redacted]
Our ref [redacted]

Dear Sir or Madam

Check of employer records

Every year we check the records of a number of businesses to make sure they are correct and complete and that the business is paying the right amount of tax and National Insurance Contributions (NICs). We have now selected your business for a check.

I confirm that this is not an enquiry into your Corporation Tax Return.

What I am asking for

To help me with my check please send me the following documents and information:

- A breakdown of the income of [redacted] over the last tax year; that is, the year to [redacted]
- Copies of all documentation relevant to the contracts that gave rise to that income.

I will also need to know the nature of the services provided; would you please give a brief description of the work undertaken within each contract.

If the company has dealt with an agency of any kind I realise that you may only have documentation of the arrangements between the company and the agency. In those circumstances I will need to know the names and contact details of all the "end clients"; that is, the clients of the agency for whom work was actually undertaken and from whom the company's payments originated.

Have you considered the possibility of the company being subject to what is commonly referred to as the IR35 legislation? If you have, and have concluded that the company is not subject to that legislation, then please explain to me the basis upon which you arrived at that conclusion. I am asking this to help me be fully aware of and understand any view you may hold on the application of the IR35 legislation.

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



Business Unit Head: [redacted]

Please make sure you send what I have asked for by the [REDACTED]. If you need any help or more time to do this, please phone me straightaway.

Following my review of the contracts and consideration of information provided I may need to arrange a meeting with you.

More information about the check

I enclose two factsheets CC/FS1a, *General information about compliance checks* and CC/FS3, *Visits - by agreement or with advance notice*, which give you more information about this type of check. If you have any questions about the check or possible visit once you have read these, please call me on the number at the top of this letter.

However you choose to contact us about this check, you need to quote the case reference [REDACTED] as shown above. If you write, you need to use the address shown above and if you send documents you must tell us if you want them returned.

Yours faithfully

A large black rectangular redaction box covering the signature and name of the sender.

To learn more about your rights and obligations go to hmrc.gov.uk/charter