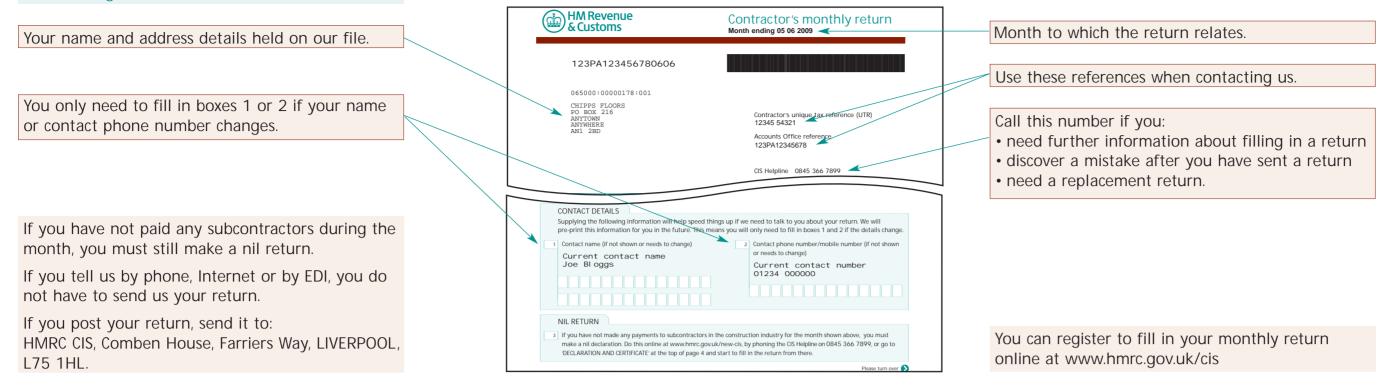


Guide to CIS Contractor's monthly return How to complete forms CIS300, CIS300(CS), CIS300(Man) and CIS300(CS)(Man)

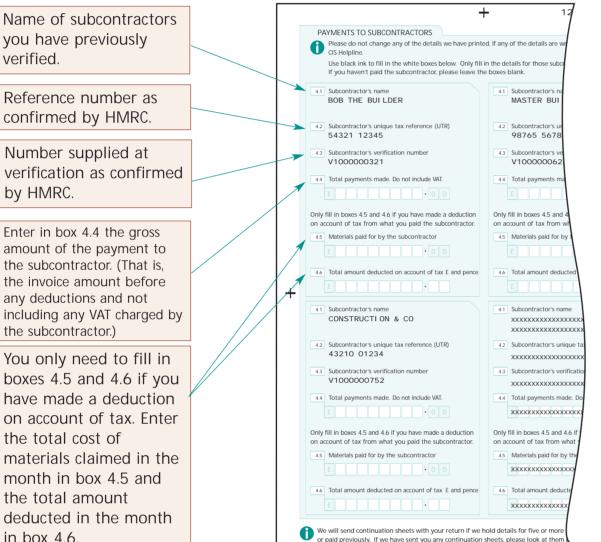
We will send you a return towards the end of each tax month (a tax month runs from the 6th of one month to the 5th of the next). We will fill in the return with the information that we hold about your business and the subcontractors that have been verified. You must check the information on the return, add any new subcontractors not already shown, enter details of all payments with details of deductions and consider and sign the declarations. You must send the completed and signed return to reach us by the 19th of the month, otherwise you will incur a penalty.

CIS300 Page 1



CIS300 Page 2

Will contain details of subcontractors you have previously verified. If you haven't paid a subcontractor, leave the box blank.



If you make a mistake, cross out the wrong information and write the correct

If you want to tell us that you have not paid any

place an 'X' in the box. If you tell us by phone,

You must consider the employment status for

and place an 'X' in the box to confirm that

You must place an 'X' in the box if you have

tax year or the two previous tax years.

verified every subcontractor included on this return

or have included them on a previous return in this

each individual you have included on the return

payments have not been made under contracts

Internet or EDI, you do not have to send us

subcontractors in the month using the return form,

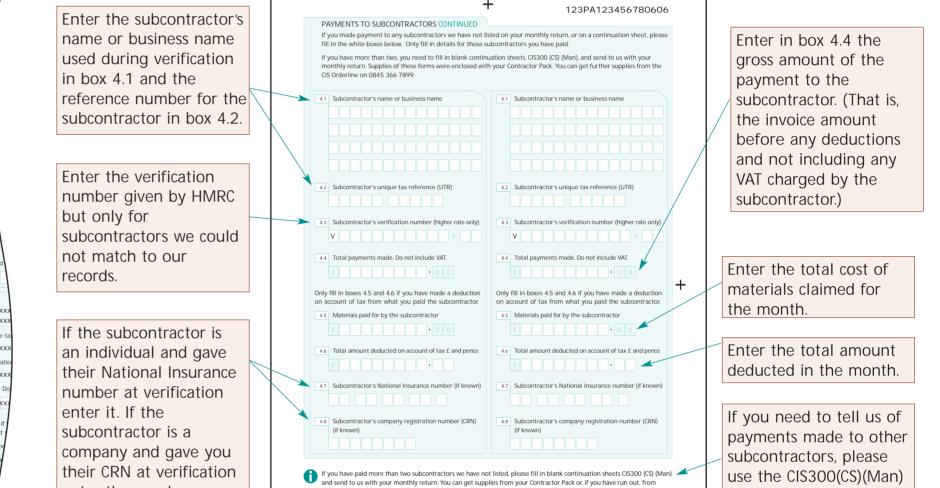
information underneath. Page 2 only includes details for 4 subcontractors. If we hold details for more we will send you continuation sheets CIS300(CS).

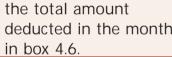
your return.

of employment.

CIS300 Page 3

Fill in when you want to tell us of payments made to subcontractors who do not appear on Page 2 or CIS300(CS) Continuation Sheet.





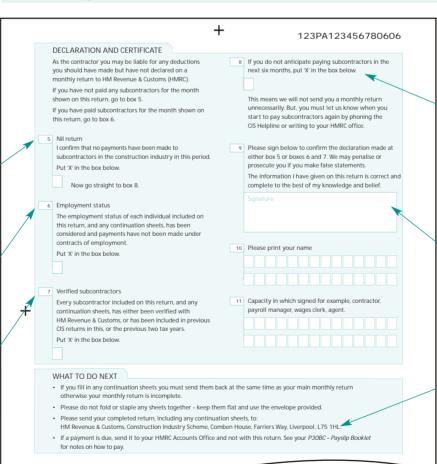
Please look at them before filling in page 3.

enter the number.

the CIS Orderline on 0845 366 7899

Blank continuation sheet.

CIS300 Page 4



If you do not plan to pay subcontractors for a while, place an 'X' in the box and we can stop sending you returns for the next six months. Important - You must tell us as soon as you start paying subcontractors again as it is your responsibility to ensure a monthly return is submitted when one is due.

Unsigned returns will not be accepted and will be sent back to you. If we receive your return later than the 19th of the month you will incur a penalty.

Please send your return to this address by the 19th of the month otherwise you will incur a penalty. You should get your return back to us by this date regardless of whether you are in discussion with us about any issues concerning the return.

CIS300(CS)

Pre-populated continuation sheet - sent with your CIS300 Contractor's monthly return if we hold details for more than four subcontractors.



CIS300(Man)

Only use when you have lost your original pre-populated CIS300. Phone 0845 366 7899 to get a manual return.

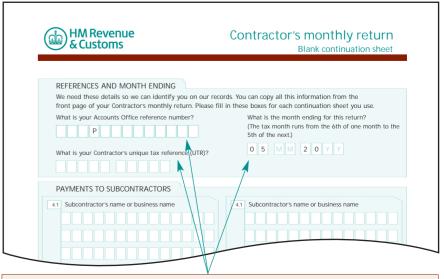
HM Revenue & Customs	Contractor's monthly return
REFERENCES AND MONTH ENDING We need these details so we can be sure we have received What is your Accounts Office reference number? Take this from the front of your <i>Payslip Booklet</i>	I your return for the correct month. What is the month ending for this return? (The tax month unst from the 6th of one month to the
What is your Contractor's unique tax reference (UTR)? This is the 10-digit number at the top of your <i>Tax Return</i>	(The tax month runs from the 6th of one month to the 5th of the next)

When filling in a CIS300(Man) you need to tell us your Accounts Office reference number and your UTR.

You need to tell us the correct month so that we can update your records. The month should reflect when payments were made.

CIS300(CS)(Man)

Blank continuation sheet



For each continuation sheet you use, enter the Accounts Office reference shown on the CIS300 or from the front of your Payslip booklet along with your UTR. Don't forget to enter the month that is shown on the CIS300 as well.