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

Your name and address details held on our file.

You only need to fill in boxes 1 or 2 if your name or contact phone number changes.

If you have not paid any subcontractors during the month, you must still make a nil return.

If you tell us by phone, Internet or by EDI, you do not have to send us your return.

If you post your return, send it to:
HMRC CIS, Comben House, Farriers Way, LIVERPOOL, L75 1HL.

Month to which the return relates.

Use these references when contacting us.

Call this number if you:
• need further information about filling in a return
• discover a mistake after you have sent a return
• need a replacement return.

You can register to fill in your monthly return online at www.hmrc.gov.uk/cis

Form image (Page 1)

HM Revenue & Customs — Contractor's monthly return — Month ending 05 06 2009

123PA123456780606

065000:00000178:001
CHIPPS FLOORS
PO BOX 216
ANYTOWN
ANYWHERE
AN1 2BD

Contractor's unique tax reference (UTR)
12345 54321

Accounts Office reference
123PA12345678

CIS Helpline   0845 366 7899

CONTACT DETAILS
Supplying the following information will help speed things up if we need to talk to you about your return. We will pre-print this information for you in the future. This means you will only need to fill in boxes 1 and 2 if the details change.

1 Contact name (if not shown or needs to change)
Current contact name
Joe Bloggs

2 Contact phone number/mobile number (if not shown or needs to change)
Current contact number
01234 000000

NIL RETURN
3 If you have not made any payments to subcontractors in the construction industry for the month shown above, you must make a nil declaration. Do this online at www.hmrc.gov.uk/new-cis, by phoning the CIS Helpline on 0845 366 7899, or go to 'DECLARATION AND CERTIFICATE' at the top of page 4 and start to fill in the return from there.

Please turn over

CIS300 Page 2
Will contain details of subcontractors you have previously verified.
If you haven't paid a subcontractor, leave the box blank.

Name of subcontractors you have previously verified.

Reference number as confirmed by HMRC.

Number supplied at verification as confirmed by HMRC.

Enter in box 4.4 the gross amount of the payment to the subcontractor. (That is, the invoice amount before any deductions and not including any VAT charged by the subcontractor.)

You only need to fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax. Enter the total cost of materials claimed in the month in box 4.5 and the total amount deducted in the month in box 4.6.

If you make a mistake, cross out the wrong information and write the correct information underneath. Page 2 only includes details for 4 subcontractors. If we hold details for more we will send you continuation sheets CIS300(CS). Please look at them before filling in page 3.

Form image (Page 2)

PAYMENTS TO SUBCONTRACTORS
Please do not change any of the details we have printed. If any of the details are wrong, please contact the CIS Helpline.
Use black ink to fill in the white boxes below. Only fill in the details for those subcontractors you have paid. If you haven't paid the subcontractor, please leave the boxes blank.

4.1 Subcontractor's name
BOB THE BUILDER
4.2 Subcontractor's unique tax reference (UTR)
54321 12345
4.3 Subcontractor's verification number
V1000000321
4.4 Total payments made. Do not include VAT
Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.
4.5 Materials paid for by the subcontractor
4.6 Total amount deducted on account of tax £ and pence

4.1 Subcontractor's name
MASTER BUILDER
4.2 Subcontractor's unique tax reference (UTR)
98765 56789
4.3 Subcontractor's verification number
V100000062
4.4 Total payments made

4.1 Subcontractor's name
CONSTRUCTION & CO
4.2 Subcontractor's unique tax reference (UTR)
43210 01234
4.3 Subcontractor's verification number
V1000000752
4.4 Total payments made. Do not include VAT
Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.
4.5 Materials paid for by the subcontractor
4.6 Total amount deducted on account of tax £ and pence

We will send continuation sheets with your return if we hold details for five or more subcontractors, or paid previously. If we have sent you any continuation sheets, please look at them.

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*.

Enter the subcontractor's name or business name used during verification in box 4.1 and the reference number for the subcontractor in box 4.2.

Enter the verification number given by HMRC but only for subcontractors we could not match to our records.

If the subcontractor is an individual and gave their National Insurance number at verification enter it. If the subcontractor is a company and gave you their CRN at verification enter the number.

Enter in box 4.4 the gross amount of the payment to the subcontractor. (That is, the invoice amount before any deductions and not including any VAT charged by the subcontractor.)

Enter the total cost of materials claimed for the month.

Enter the total amount deducted in the month.

If you need to tell us of payments made to other subcontractors, please use the CIS300(CS)(Man) *Blank continuation sheet*.

Form image (Page 3)

PAYMENTS TO SUBCONTRACTORS CONTINUED
If you made payments to subcontractors not listed on your monthly return, or on a continuation sheet, please fill in the white boxes below. Only fill in details for those subcontractors you have paid.
If you have more than two, you need to fill in blank continuation sheets, CIS300 (CS) (Man), and send to us with your monthly return. Supplies of these forms are enclosed with your Contractor Pack. You can get further supplies from the CIS Orderline on 0845 366 7899.

4.1 Subcontractor's name or business name
4.2 Subcontractor's unique tax reference (UTR)
4.3 Subcontractor's verification number (higher rate only) V
4.4 Total payments made. Do not include VAT.
Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.
4.5 Materials paid for by the subcontractor
4.6 Total amount deducted on account of tax £ and pence
4.7 Subcontractor's National Insurance number (if known)
4.8 Subcontractor's company registration number (CRN) (if known)

(second column repeats boxes 4.1–4.8)

If you have paid more than two subcontractors we have not listed, please fill in blank continuation sheets CIS300 (CS) (Man) and send to us with your monthly return. You can get supplies from your Contractor Pack or, if you have run out, from the CIS Orderline on 0845 366 7899.

CIS300 Page 4

If you want to tell us that you have not paid any subcontractors in the month using the return form, place an 'X' in the box. If you tell us by phone, Internet or EDI, you do not have to send us your return.

You must consider the employment status for each individual you have included on the return and place an 'X' in the box to confirm that payments have not been made under contracts of employment.

You must place an 'X' in the box if you have verified every subcontractor included on this return or have included them on a previous return in this tax year or the two previous tax years.

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.

Form image (Page 4)

DECLARATION AND CERTIFICATE
As the contractor you may be liable for any deductions you should have made but have not declared on a monthly return to HM Revenue & Customs (HMRC).
If you have not paid any subcontractors for the month shown on this return, go to box 5.
If you have paid subcontractors for the month shown on this return, go to box 6.

5 Nil return
I confirm that no payments have been made to subcontractors in the construction industry in this period.
Put 'X' in the box below.
Now go straight to box 8.

6 Employment status
The employment status of each individual included on this return, and any continuation sheets, has been considered and payments have not been made under contracts of employment.
Put 'X' in the box below.

7 Verified subcontractors
Every subcontractor included on this return, and any continuation sheets, has either been verified with HM Revenue & Customs, or has been included in previous CIS returns in this, or the previous two tax years.
Put 'X' in the box below.

8 If you do not anticipate paying subcontractors in the next six months, put 'X' in the box below.
This means we will not send you a monthly return unnecessarily. But, you must let us know when you start to pay subcontractors again by phoning the CIS Helpline or writing to your HMRC office.

9 Please sign below to confirm the declaration made at either box 5 or boxes 6 and 7. We may penalise or prosecute you if you make false statements.
The information I have given on this return is correct and complete to the best of my knowledge and belief.
Signature

10 Please print your name

11 Capacity in which signed for example, contractor, payroll manager, wages clerk, agent.

WHAT TO DO NEXT
• If you fill in any continuation sheets you must send them back at the same time as your main monthly return otherwise your monthly return is incomplete.
• Please do not fold or staple any sheets together – keep them flat and use the envelope provided.
• Please send your completed return, including any continuation sheets, to: HM Revenue & Customs, Construction Industry Scheme, Comben House, Farriers Way, Liverpool, L75 1HL.
• If a payment is due, send it to your HMRC Accounts Office and not with this return. See your P30BC – *Payslip Booklet* for notes on how to pay.

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

Form image CIS300(CS)

HM Revenue & Customs — Contractor's monthly return — Continuation sheet   Month ending 05 JUN 2009

123PA123456780606

PAYMENTS TO SUBCONTRACTORS CONTINUED
4.1 Subcontractor's name
SCAFFOLDERS INC
4.2 Subcontractor's unique tax reference (UTR)
96385 52369
4.3 Subcontractor's verification number
V1000000542
4.4 Total payments made. Do not include VAT
Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.
4.5 Materials paid for by the subcontractor

4.1 Subcontractor's name
JACK ELEKTRIK
4.2 Subcontractor's unique tax reference (UTR)
12332 12345
4.3 Subcontractor's verification number
V1000000895
4.4 Total payments made. Do not include VAT
Only fill in boxes 4.5 and 4.6 if you have made a deduction on account of tax from what you paid the subcontractor.

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

Form image CIS300(Man)

HM Revenue & Customs — Contractor's monthly return

REFERENCES AND MONTH ENDING
We need these details so we can be sure we have received your return for the correct month.
What is your Accounts Office reference number?
Take this from the front of your *Payslip Booklet*
P
What is the month ending for this return?
(The tax month runs from the 6th of one month to the 5th of the next.)
0 5 M M 2 0 Y Y
What is your Contractor's unique tax reference (UTR)?
This is the 10-digit number at the top of your Tax Return

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.

Form image CIS300(CS)(Man)

HM Revenue & Customs — Contractor's monthly return — Blank continuation sheet

REFERENCES AND MONTH ENDING
We need these details so we can identify you on our records. You can copy all this information from the front page of your Contractor's monthly return. Please fill in these boxes for each continuation sheet you use.
What is your Accounts Office reference number?
P
What is the month ending for this return?
(The tax month runs from the 6th of one month to the 5th of the next.)
0 5 M M 2 0 Y Y
What is your Contractor's unique tax reference (UTR)?

PAYMENTS TO SUBCONTRACTORS
4.1 Subcontractor's name or business name
4.1 Subcontractor's name or business name

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.