

## Tax Return Checklist (Seafarers)

We appreciate that not all the details are relevant to you, so please ignore any that do not apply to you.

- Update of sea service, to include a clear photocopy of your Discharge Book entries (including inside front cover which shows your personal details) or Discharge Certificates, plus qualifying tax day sheets, certified ships movements and precise dates of entering and leaving the UK.
- If you are performing duties in the UK Sector of the North Sea, a signed and stamped statement from the Captain detailing time served onboard and the dates the vessel was outside the 12 mile limit at midnight, or a copy of the ship's log. Also, correspondence from the East Kilbride tax office suggests it would be best if you can also obtain copies of the Ships daily reports for the whole tax year. This is the sort of detail that they are now requesting when auditing claims of this nature.
- Pay and tax details, in the form of your P60 or End of Year Financial Statement.
- If you have received any benefits in kind or further income related to your job, your form P11D, Bond Profit statements or similar.
- If you are receiving a pension in addition to your employment income, the P60 for this income source.
- If you are a Cadet or have been on study leave, your precise dates of attendance at college and whether receiving full pay and/or specified income during this period.
- If you have changed employment or had several employers, dates of starting and finishing with each employer and the relevant P45(s) or all payslips received during that employment. Remember that you need a foreign port for each employer in each tax year.
- If you have been unemployed, your P60 or statement of benefit received together with dates of unemployment.
- If you have investment income, Certificates of Deduction of tax for each savings account and Share Dividend Vouchers.
- We also require details of private pensions or Freestanding AVCs, including the premiums you paid during the tax year.
- If you have a rental property, full details of rents received and expenses incurred, for which you have receipts. If you have a loan on that property we need a statement from the Mortgage Lender confirming the amount of interest paid on the loan during the tax year.
- If you have a Student Loan and you earn in excess of £15,000 per year then you will need to make repayments to the Student Loan Company. So that we can complete your tax return correctly we need to know whether you have such a loan outstanding and the amount of any repayments made during the tax year.
- If you have made any asset disposals during the tax year, please provide the details so that we can assess the disposal for tax purposes.