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MILL HILL  
LONDON  
NW7 4SD

**PAYE reference**  
083 GA46074

**Your reference**

**Date of issue**  
28 APR 2013



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## Your Employer Annual Return for Income Tax year 2012 - 2013

You need to:

- file your Employer Annual Return (P35 and P14s) by **19 May**, or
- tell us that no return is due (because you have not had to fill in any P11s during the tax year).

If you do not file your return we will assume you have missed the deadline and may charge a late filing penalty. For each month or part month that your return is late you would be charged £100 for every 50 employees you have.

Filing late can cost a lot, and is easily avoidable. It is much cheaper to act now.

Please either:

- file your return, do this online to avoid being charged a penalty, or
- if a return is not due, you can quickly and easily tell us online too.

To take one of these actions go to [www.hmrc.gov.uk/payroll/year-end/annual-return.htm](http://www.hmrc.gov.uk/payroll/year-end/annual-return.htm)

If you have already filed your return online or told us that a return is not due, thank you; no more action is needed. If you have not, please act now.