

## About this form

Use this form to appeal against a penalty for sending your tax return late and/or paying your tax late. Using this form will help us identify your appeal and deal with it quicker.

Send this form to the HM Revenue & Customs (HMRC) office shown on the front of your penalty notice within 30 days of the date shown on the notice. Late appeals may be accepted if you explain the reason for the extra delay.

If you haven't already done so, send us your tax return and/or pay any tax you owe **now**, to avoid further penalties.

To find out more about Self Assessment appeals go to [hmrc.gov.uk/sa/appeals-decisions.htm](https://hmrc.gov.uk/sa/appeals-decisions.htm)

**i** Please use black or blue ink and capital letters to fill in the boxes.

## The penalty (or penalties) you want to appeal against

Which tax year are the penalties for?

Tax year ended 5 April

Tell us which penalties you want to appeal against below. Enter the amount of each penalty and the date of your penalty notice. You will find this at the top of the front page of your SA326D *Late tax return: Notice of penalty assessment* or SA370 *Notice of penalty assessment*.

### Penalties for filing your tax return late

1 day late - £100 penalty. To appeal against this penalty put 'X' in the box

Date of penalty notice DD MM YYYY

  

3 months late filing penalty amount

£  .

Date of penalty notice DD MM YYYY

  

6 months late filing penalty amount

£  .

Date of penalty notice DD MM YYYY

  

12 months late filing penalty amount

£  .

Date of penalty notice DD MM YYYY

  

### Penalties for paying your tax late

30 days late payment penalty amount

£  .

Date of penalty notice DD MM YYYY

  

6 months late payment penalty amount

£  .

Date of penalty notice DD MM YYYY

  

12 months late payment penalty amount

£  .

Date of penalty notice DD MM YYYY

## Your reason for making an appeal

In the space below, tell us why you're making an appeal, for example, because you believe you met a deadline or you had a reasonable excuse for missing it. Give as much information as you can, including relevant dates. Where possible provide evidence to support your appeal.

**i** If you need more space continue on a separate sheet of paper and attach this to the **back** of your appeal.

## About you

**i** If you are making this appeal on behalf of someone else, enter the details for that person.

### Tax reference

Enter the reference shown on your penalty notice

### National Insurance number (if known)

### Full name

### Address

  
  
  

Postcode

## What to do next

- Please make sure you sign and date your appeal.
- Send this form to the HMRC office shown on the front of your penalty notice.

### Signature

Date DD MM YYYY

If you have signed this appeal on behalf of someone else, enter the capacity in which you have done this  
For example, agent, executor or personal representative

### Your daytime phone number

Your name and address - if different to the name and address you have entered above

  
  
  

Postcode