

## PERSONAL INCOME AND EXPENDITURE CLAIM CHECKLIST

NAME	
YEAR ENDED	

INCOME RECEIVED	NOTES	NHS SOURCE	
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N
		Y	N

### Notes

- 1 Can you please separately identify any income included above which is initially paid into the practice and then reimbursed to you.
- 2 If any income included above has been pensioned at source via Locum Forms A & B or via GP Solo Forms, can you please provide copies for our records.
- 3 Please note that if your private income is normally declared to the tax year end as opposed to the practice year end, this section can be ignored.

**MOTORING COSTS**

	Main Car		Second Car	
	Yes	No	Yes	No
<b>Have you changed your car in the above year?</b>				
Please tick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Car Purchased**

Make	.....	.....
Model	.....	.....
Cost	.....	.....
Date Purchased	.....	.....
CO2 Emission Level	.....	.....
<i>(Please note that cars with CO2 emissions of 120g or less qualify for 100% first year allowances)</i>		

	Main Car		Second Car	
	Cash	Loan	Cash	Loan
<b>Method of purchase</b>				
Please tick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If purchased via a loan or hire purchase agreement, please provide a copy of the agreement for our records.

If purchased via a loan or hire purchase agreement, please provide details of the date on which the first monthly payment was made.

Date of commencement	.....	.....
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**Car Sold**

Make	.....	.....
Sale proceeds	.....	.....
Date sold	.....	.....
Amount paid to settle any outstanding finance	.....	.....
Settlement date	.....	.....

**MOTOR EXPENSES**

	Main Car £	Second Car £
Petrol	.....	.....
Repairs & Servicing	.....	.....
Insurance	.....	.....
Road Fund Licence	.....	.....
Breakdown Subscriptions	.....	.....
Other (please specify)	.....	.....
Cleaning & incidentals	.....	.....
Estimated business use (%)	.....	.....

*Please note that travel from your home to the surgery on a daily basis does not constitute allowable business travel and is deemed to be personal travel by the Inland Revenue.*

*Strictly, you are required by the Inland Revenue to maintain a mileage log which records business and non business travel. If you have not already done so, we would at a minimum suggest that a sample log is prepared for a one or two month period.*

**OTHER EXPENSES**

£

**Business  
Use**

Home telephone	.....	.....%
Mobile telephone	.....	.....%
Internet Costs	.....	.....%
House alarm maintenance costs <i>(Assuming drugs and prescriptions pads are kept in your home overnight)</i>	.....	.....%
Professional subscriptions	.....	
	.....	
	.....	
	.....	
	.....	
Accountancy	.....	
Locum insurance premiums <i>(Please note that permanent health insurance premiums do not qualify for tax relief)</i>	.....	
Course fees	.....	
Postage & stationery	.....	
Medical supplies	.....	
Books & journals	.....	
Spouses/Partners salary	.....	
Spouses/Partners pension <i>(Please note that we would only recommend payment of spouses salary/pension if the work carried out by the spouse/partner can be justified)</i>	.....	

**EQUIPMENT PURCHASED i.e MEDICAL & COMPUTER etc**

<b>Date acquired</b>	<b>Details</b>	<b>Cost £</b>	<b>Business Use</b>
.....	.....	.....	.....%
.....	.....	.....	.....%
.....	.....	.....	.....%
.....	.....	.....	.....%
.....	.....	.....	.....%
.....	.....	.....	.....%

Can you please note that it is the individual partner's responsibility to ensure that all information provided is accurate and all amounts claimed are justifiable and can be substantiated with supporting receipts. In the event of an Inland Revenue enquiry, the Inland Revenue will require documentary evidence to support claims made and where this cannot be provided, tax relief will be withdrawn and ultimately additional tax will fall payable.