

# Example Tax Calculation (SA302)

As seen when calculated via a HMRC online account.

HM Revenue & Customs

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**Ms A N Other 's tax return: 2013-14 IN PROGRESS**

Your tax return is 52% complete

**Unique Taxpayer Reference (UTR): 9230176036**

## 6. View your calculation

### Tax calculation

This section provides you with a breakdown of your full calculation. If it says your tax return is 100% complete then you have submitted your return and this is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

Pay from employments	£33,254.00
Pay from all employments	£33,254.00
Profit from self-employment	£46,800.00
Interest received from UK banks and building societies	£249.00
UK pensions and state benefits	£5,004.00
<b>Total income received</b>	<b>£85,307.00</b>
<i>minus</i>	
Payments into a retirement annuity contract etc.	£3.00
Personal Allowance	£9,440.00
<b>Total</b>	<b>£9,443.00</b>
<b>Total income on which tax is due</b>	<b>£75,864.00</b>

**How we have worked out your income tax**

Your basic rate limit has been increased by £1.00 to £32,011.00 for pension payments etc. This reduces the amount of income charged to higher rates of tax.

	Amount	Percentage	Total
Pay, pensions, profit etc	£32,011.00	@ 20%	£6,402.20
	£43,604.00	@ 40%	£17,441.60
Interest received from a bank or building society etc.	£0.00	@ 10%	£0.00
	£0.00	@ 20%	£0.00
	£249.00	@ 40%	£99.60
<b>Total income on which tax has been charged</b>	<b>£75,864.00</b>		
<b>Income Tax charged</b>			<b>£23,943.40</b>
<i>plus</i> Class 4 National Insurance contributions			
	£33,695.00	@ 9%	£3,032.55
	£5,350.00	@ 2%	£107.00
<b>Total Class 4 National Insurance contributions due</b>			<b>£3,139.55</b>
<i>plus</i> High Income Child Benefit Charge			£4,539.00
<i>plus</i> State Pension lump sum payment	£1.00	@ 40%	£0.40
<b>Income Tax and Class 4 National Insurance contributions due</b>			<b>£31,622.35</b>
<i>minus</i> Tax deducted			
From all employments			£5,033.00
CIS25 vouchers and profits			£10,421.00
Interest received from UK banks and building societies			£27.75
<b>Total tax deducted</b>			<b>£15,481.75</b>
<b>Income Tax and Class 4 National Insurance contributions due</b>			<b>£16,140.60</b>

**Estimated payment due by 31 January 2015**

You must pay the total of any tax and class 4 NIC due for 2013-14 plus first payment on account due for 2014-15 by **31 January 2015**.

2013-14 balancing payment £16,140.60

1st payment on account for 2014-15 due 31 January 2015 £8,070.30  
(Note: 2nd payment of £8,070.30 due 31 July 2015)

**Total due by 31 January 2015** **£24,210.90**

This amount does not take into account any 2013-14 payments on account you may have already made

If you want to make changes or additions to your return, go to [Tailor Your Return](#).

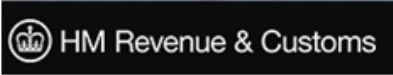
Print your full calculation

Please note: all figures used are for illustrative purposes only.

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# Example Tax Year Overview

As seen when printed from a HMRC online account.

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Information as at 25 Mar 2015

**MR J SMITH**

Unique Taxpayer Reference (UTR):1111111111

## Tax years

**Tax year overview**

Please select the appropriate tax year you wish to view a summary for from the drop-down menu and click 'Go'.

Tax year ending:

You can also view tax returns due/received by following [Tax return options](#).

**Tax year ending 05 Apr 2014\_DD Apr 05 Apr 2014.**

This is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

[Print your tax year overview](#)

**Please note:** To view a breakdown of an amount, follow the appropriate link in the 'Description' column

Description	Amount (£)
<a href="#">Tax</a>	16,140.60
Surcharges	0.00
Interest	0.00
Penalties	0.00
<b>Sub total</b>	<b>16,140.60</b>
Less payments for this year	0.00
<a href="#">Less other adjustments</a>	0.00
<b>Total</b>	<b>16,140.60</b>

**Please note:** all figures used are for illustrative purposes only.

# Example Tax Year Overview

As seen when printed and issued by the HMRC call centre.

The screenshot shows the HM Revenue & Customs website interface. At the top, there is a navigation bar with the HMRC logo and the text 'HM Revenue & Customs', along with links for 'Home', 'Cymraeg', 'Contact HMRC', 'Help', and 'Sign out'. Below this, the user's name 'MRAJONES' and Unique Taxpayer Reference (UTR) '222222222' are displayed. The main content area is titled 'Tax years' and includes a 'Tax year overview' section. This section contains instructions on how to select a tax year from a drop-down menu and a 'Go' button. Below this, there is a table showing the tax year ending '05 Apr 2014'. The table lists various tax items and their amounts in pounds (£). A 'Please note' section provides guidance on how to view a breakdown of an amount. At the bottom of the page, there is a footer with copyright information and links to 'Terms & Conditions', 'Privacy policy', 'Accessibility', 'Feedback', and 'Complaints'.

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Information as at 31 Mar 2015  
MRAJONES  
Unique Taxpayer Reference (UTR):222222222

## Tax years

### Tax year overview

Please select the appropriate tax year you wish to view a summary for from the drop-down menu and click 'Go'.

Tax year ending: 05 Apr 2014

You can also view tax returns due/received by following [Tax return options](#).

Tax year ending 05 Apr 2014\_DD Apr 05 Apr 2014.

This is a copy of the information held on your official online Self Assessment tax account with HM Revenue and Customs.

[Print your tax year overview](#)

**Please note:** To view a breakdown of an amount, follow the appropriate link in the 'Description' column.

Description	Amount (£)
<a href="#">Tax</a>	712.85
Surcharges	0.00
Interest	0.00
Penalties	0.00
<b>Sub total</b>	<b>712.85</b>
Less payments for this year	0.00
<a href="#">Less other adjustments</a>	712.85
<b>Total</b>	<b>0.00</b>

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**Please note:** all figures used are for illustrative purposes only.

# A quick guide to printing tax calculation documents

## Printing Tax Calculations (SA302)

The quickest and easiest way to obtain a Tax Calculation (SA302) is to print a copy. Customers can do this from either:

- HMRC Self Assessment online account
- OR the commercial software that was used to submit the return

**Please note:** Tax Calculations (SA302) will only be available to print 72 hours after the submission of an annual tax return. You can currently view and print up to 3 years of Tax Calculations (SA302) from a HMRC online account. This will increase to 4 years from April 2016.



**1** Log into the HMRC online account via [online.hmrc.gov.uk](https://online.hmrc.gov.uk)



**2** Select '**Self Assessment**' (NB. If your clients are only registered for Self Assessment they will be automatically directed to this screen)



**3** Follow the link '**View your Tax Return**'



**4** Follow the link '**Tax Return options**'



**5** Select the desired year from the drop down menu and click the '**Go**' button



**6** Select the '**View return**' button



**7** Follow the link '**View calculation**'



**8** Follow the link '**View and print your calculation**'



**9** Follow the link at the bottom of the page to '**Print your full calculation**'

## Printing Tax Year Overviews

Your clients can print their Tax Year Overview from their HMRC online account by following these simple steps.

**Please note:** Tax Year Overviews will only be available to print 72 hours after the submission of an annual tax return.



Repeat steps 5 to 7 if you require Tax Year Overviews for any previous years.

**Important note.** This document is intended to provide information only. Individuals should seek advice on matters relating to tax from a qualified individual.