

About this form

If the Partnership Tax Return is sent in late each partner will receive a penalty, but only the **nominated partner** can make the appeal on behalf of the partnership and the other partners. If you are the nominated partner, use this form to appeal against penalties for sending a late Partnership Tax Return.

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 the Partnership Tax Return to avoid further penalties.

To find out more about Self Assessment appeals go to hmrc.gov.uk/sa/appeals-decisions.htm

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

Partnership details

<p>Partnership name</p> <input style="width: 95%; height: 20px;" type="text"/>	<p>Partnership tax reference <i>You'll find this on letters or forms we send you about the partnership. It will be a 10-digit number</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>															
<p>Partnership address</p> <table border="1" style="width: 95%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="text-align: right; font-size: small;">Postcode</td></tr> </table>											Postcode	<p>Name of nominated partner</p> <input style="width: 95%; height: 20px;" type="text"/>				
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	<p>Nominated partner's tax reference <i>This will be at the top of the nominated partner's penalty notice</i></p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>															

The penalty (or penalties) you want to appeal against

Which tax year are the penalties for?

Tax year ended 5 April

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Penalties for filing your Partnership Tax Return late

In the boxes below, put an 'X' against the penalty or penalties you want to appeal against on behalf of the partnership and the other partners. Enter the date of your penalty notice - you will find this at the top of the front page of your SA328D *Late Partnership Tax Return: Notice of penalty assessment* or SA371 *Late Partnership Tax Return: Notice of penalty assessment*.

		Date of penalty notice DD MM YYYY						
1 day late - £100 penalty	<input type="checkbox"/>	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>						
3 months late filing penalty	<input type="checkbox"/>	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>						
6 months late filing penalty	<input type="checkbox"/>	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>						
12 months late filing penalty	<input type="checkbox"/>	<table border="1" style="display: inline-table; text-align: center;"> <tr> <td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td><td style="width: 25px; height: 25px;"> </td> </tr> </table>						

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 the deadline for sending the Partnership Tax Return or your reason for missing it. Give as much information as you can, including relevant dates. Where possible provide evidence to support your appeal.



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

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

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If you are not the nominated partner enter the capacity in which you have signed this appeal

For example, agent, executor or personal representative

Your daytime phone number

Your name and address

Postcode