

Please read the notes on the back before completing this authority. This authority allows us to exchange and disclose information about you with your agent and to deal with them on matters within the responsibility of HM Revenue & Customs (HMRC), as specified on this form. This overrides any earlier authority given to HMRC. We will hold this authority until you tell us that the details have changed.

I, (print your name) Emp No.: 160658
Karthik Viswanathan.V
of (name of your business, company or trust if applicable)
authorise HMRC to disclose information to
(agent's business name)
KINGSTON SMITH LLP
I agree that the nominated agent has agreed to act on my/our behalf, and the information is correct and complete.
The authorisation is limited to the matters shown on the right-hand side of this form.
Signature see note 1 overleaf before signing

Date 22-Dec-2017

Give your personal details or Company registered office here

Address
C/O TCS160658
18 Grosvenor Place
London
Postcode SW1X 7HS
Telephone number

Give your agent's details here

Address
KINGSTON SMITH LLP (TCS160658)
DEVONSHIRE HOUSE
60 GOSWELL ROAD, LONDON
Postcode EC1M 7AD
Telephone number
Agent codes (SA/CT/PAYE) 24096E
Client reference TJS/TCS160658/sv

For official use only

SA <input type="checkbox"/>	COTAX <input type="checkbox"/>
NIRS <input type="checkbox"/>	EBS <input type="checkbox"/>
COP <input type="checkbox"/>	VAT <input type="checkbox"/>
NTC <input type="checkbox"/>	COP link <input type="checkbox"/>

Please tick the box(es) and provide the reference(s) requested only for those matters for which you want HMRC to deal with your agent.

Individual\*/Partnership\*/Trust\* Tax Affairs ☒  
\*delete as appropriate (including National Insurance)

Your National Insurance number (individuals only)

S	N	2	6	1	2	6	2	C	If you are self employed tick here <input type="checkbox"/>
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Unique Taxpayer Reference (if applicable)

1	5	1	8	3	9	6	6	2	9	If UTR not yet issued tick here <input type="checkbox"/>
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If you are a Self Assessment taxpayer, we will send your Statement of Account to you, but if you would like us to send it to your agent instead, please tick here ☐

Tax Credits ☐

Your National Insurance number (only if not entered above)

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If you have a joint Tax Credit claim and the other claimant wants HMRC to deal with this agent, they should sign here

Name
------

Signature

Signature
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Joint claimant's National Insurance number

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Corporation Tax ☐

Company Registration number

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Company's Unique Taxpayer Reference

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NOTE: Do not complete this section if you are an employee. Only tick the box if you are an employer operating PAYE

Employer PAYE Scheme ☐

Employer PAYE reference

Employer PAYE reference
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VAT ☐ (see notes 2 and 5 overleaf)

VAT registration number

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If not yet registered tick here ☐

INCOME TAX RETURN COVER SHEET FOR YEAR ENDED 5<sup>th</sup> APRIL 2017

PLEASE NOTE THAT YOU MUST ONLY TICK ONE OF THE BELOW BOXES.

EMPLOYEE NUMBER: 160658

EMPLOYEE NAME: Karthik Viswanathan.V

PROCEDURES UNDER WHICH DRAFT TAX RETURNS HAVE BEEN PREPARED

For 2016/17, we have treated you as UK resident for the entire tax year as you have no arrival and/or departure date in the tax year for UK tax purposes. Your UK residency status has been determined as per the Statutory Residency Test. For further details on how your UK residency status has been determined, please refer to the last section 'Statutory Residency Test (SRT)' flowchart of this draft tax return.

The tax return reports the salary received from your employer in the year. It has been assumed that you received no additional UK income or capital gains in the year and that your non-UK income and capital gains were less than £2,000 in total and were not remitted into the UK.

(Please note that only your earnings under the Net payroll are reported as UK earnings from your employment. Further TCS is referred as your employer)

Scenario 1

I confirm that the draft 2016/17 income tax return provided to me by my employer, which has been prepared in accordance with the procedures summarised above, **IS CORRECT** and that I have no additional UK or non-UK income or capital gains that need to be disclosed on the tax return.



TICK THIS BOX IF THE ABOVE APPLIES. YOU WILL NOT NEED TO DISCLOSE ANY FURTHER INCOME OR CAPITAL GAINS. THE PROFESSIONAL FEE FOR COMPLETING YOUR TAX RETURN WILL BE MET BY YOUR EMPLOYER.

IF YOU HAVE TICKED THIS BOX, PLEASE SIGN AND DATE THE FORM BELOW AND BOX 22 (PAGE TR8) OF THE TAX RETURN.

PLEASE THEN SCAN AND EMAIL BOTH SIGNED DOCUMENTS TO [ukexpat.ITR@tcs.com](mailto:ukexpat.ITR@tcs.com).

Scenario 2

I confirm that the draft 2016/17 income tax return provided to me by my employer, which has been prepared in accordance with the procedures summarised above, **DOES NOT REPORT** all the amounts taxable in the UK.

I have interest from a UK bank account, UK dividends of greater than £1, child benefit and/or Gift Aid payments to declare. Otherwise I have no additional UK or non-UK income or capital gains that need to be disclosed on the tax return.



TICK THIS BOX IF THE ABOVE APPLIES. BY TICKING THIS BOX YOU CONFIRM THAT YOU NEED ASSISTANCE IN COMPLETING YOUR TAX RETURN. YOUR EMPLOYER WILL ARRANGE TO SEND YOU AN "OTHER INCOME" FORM WHICH YOU WILL COMPLETE AND SUBMIT TO KINGSTON SMITH LLP CHARTERED ACCOUNTANTS WHO WILL ASSIST YOU WITH THE COMPLETION OF YOUR TAX RETURN.

ANY TAX DUE/REFUNDABLE AS A RESULT OF THE ADDITIONAL INCOME WILL BE YOUR LIABILITY AS IT WILL NOT RELATE TO THE SALARY YOU RECEIVED FROM YOUR EMPLOYER.

THE PROFESSIONAL FEE FOR COMPLETING THE RETURN WILL BE MET BY YOUR EMPLOYER. PLEASE SIGN AND DATE THIS FORM AND SEND A SCANNED COPY BY EMAIL TO [ukexpat.ITR@tcs.com](mailto:ukexpat.ITR@tcs.com). **DO NOT SIGN AND SEND THE INCOME TAX RETURN.**

Scenario 3

I confirm that neither of the above scenarios apply to me.



TICK THIS BOX IF NEITHER OF THE ABOVE SCENARIOS APPLY TO YOU AND YOU WOULD LIKE KINGSTON SMITH LLP TO ASSIST YOU IN COMPLETING YOUR TAX RETURN.

ANY TAX DUE/REFUNDABLE AS A RESULT OF ADDITIONAL INCOME WILL BE YOUR LIABILITY INsofar as it DOES NOT RELATE TO SALARY INCOME YOU RECEIVED FROM YOUR EMPLOYER.

THE PROFESSIONAL FEE FOR COMPLETING THE RETURN WILL BE MET IN PART BY YOUR EMPLOYER. THE AMOUNT THAT YOU WILL HAVE TO PAY WILL DEPEND ON THE COMPLEXITY OF THE RETURN AND THIS WILL BE AGREED ON A CASE BY CASE BASIS. PLEASE SIGN AND DATE THIS FORM AND SEND A SCANNED COPY BY EMAIL TO [ukexpat.ITR@tcs.com](mailto:ukexpat.ITR@tcs.com), ALONG WITH THE ADDITIONAL DETAILS TO BE DISCLOSED ON THE TAX RETURN. **DO NOT SIGN AND SEND THE INCOME TAX RETURN.**

**Scenario 4**

I will be completing and filing my income tax return personally. I will not be disclosing any information to my employer or Kingston Smith LLP. I do however, agree to inform my employer when I have filed my income tax return and will ensure that it is filed by the statutory due date, being 31<sup>st</sup> January 2018 for online filing of the return or 31<sup>st</sup> October 2017 if on paper.

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TICK THIS BOX IF YOU DO NOT WANT ASSISTANCE IN COMPLETING YOUR TAX RETURN. YOU WILL BE ACCEPTING FULL RESPONSIBILITY FOR ITS COMPLETION AND YOU ARE AGREEING TO ENSURE IT IS FILED BY THE DEADLINE.

YOU WILL BE LIABLE FOR ANY ACCOUNTANCY/PROFESSIONAL FEES FOR COMPLETING YOUR RETURN AND ANY TAX LIABILITY DUE IN RESPECT OF OTHER INCOME/GAINS.

PLEASE SIGN AND DATE THIS FORM AND SEND A SCANNED COPY BY EMAIL TO [ukexpat.ITR@tcs.com](mailto:ukexpat.ITR@tcs.com). **DO NOT SIGN AND SEND THE INCOME TAX RETURN.**

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PLEASE SIGN AND DATE THE FORM BELOW, INDICATING THAT YOU HAVE TICKED THE CORRECT BOX ABOVE, AND THEN RETURN A SCANNED COPY OF THIS FORM BY EMAIL TO [ukexpat.ITR@tcs.com](mailto:ukexpat.ITR@tcs.com).

SIGNATURE.....

V. Kaul

DATE.....

22-Dec-2017



HM Revenue  
& Customs

## Tax Return 2017

Tax year 6 April 2016 to 5 April 2017 (2016-17)

UTR 1518396629  
NINO SN261262C  
Employer reference 951/EXP9003

Date

HM Revenue and Customs office address

H M REVENUE & CUSTOMS  
Charities, Savings & International 3  
BX9 1AJ

Issue address

Mr Karthik Viswanathan.V  
C/O TCS160658  
18 Grosvenor Place  
London  
SW1X 7HS

Telephone

For  
Reference TJS/TCS160658/sv

### Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2016 to 5 April 2017.

#### Deadlines

We must receive your tax return by these dates:

- if you are using a paper return – by 31 October 2017 (or 3 months after the date of this notice if that's later), or
- if you are filing a return online – by 31 January 2018 (or 3 months after the date of this notice if that's later)

If your return is late you will be charged a £100 penalty.

If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you pay late you will be charged interest and a late payment penalty.

#### Most people file online

It's quick and easy to file online. Get started by going directly to our official website by typing [www.tax.service.gov.uk/account/sign-in](http://www.tax.service.gov.uk/account/sign-in) into your internet browser address bar.

**Do not** use a search website to find HMRC services online. If you haven't sent a tax return online before, why not join the 85% of people who already do it online? It's easy, secure and available 24-hours a day and you can also sign up for email alerts and online messages to help you manage your tax affairs.

To file on paper, please fill in this form using the following rules:

- enter your figures in whole pounds – ignore the pence
- round down income and round up expenses and tax paid, it is to your benefit
- if a box does not apply, please leave it blank – do not strike through empty boxes or write anything else

### Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims – you may need some separate supplementary pages (see page TR 2 and the Tax Return notes). To get notes and helpsheets that will help you fill in this form, go to [www.gov.uk/self-assessment-forms-and-helpsheets](http://www.gov.uk/self-assessment-forms-and-helpsheets)

### Your personal details

1 Your date of birth – it helps get your tax right  
DD MM YYYY

0 5 1 2 1 9 8 2

2 Your name and address – if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

3 Your phone number

4 Your National Insurance number – leave blank if the correct number is shown above

S N 2 6 1 2 6 2 C

## What makes up your tax return

To make a complete return of your taxable income and gains for the year to 5 April 2017 you may need to complete some separate supplementary pages. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

### 1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2017? Please read the notes before answering.

Fill in a separate 'Employment' page for each employment, directorship, etc. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes ☒ No ☐ Number

### 2 Self-employment

Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2017? (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below.

Yes ☐ No ☒ Number

### 3 Partnership

Were you in partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes ☐ No ☒ Number

### 4 UK property

Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the notes if you have furnished holiday lettings.

Yes ☐ No ☒

### 5 Foreign

If you:

- were entitled to any foreign income, or income gains
  - have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
  - want to claim relief for foreign tax paid
- read the notes to decide if you have to fill in the 'Foreign' pages. Do you need to fill in the 'Foreign' pages?

Yes ☐ No ☒

### 6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes ☐ No ☒

### 7 Capital gains summary

If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital gains summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital gains summary' page and provide computations?

Yes ☐ No ☒ Computation(s) provided ☐

### 8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2017, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes ☒ No ☐

### 9 Additional information

Some less common kinds of income and tax reliefs, for example Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages. Do you need to fill in the 'Additional information' pages?

Yes ☒ No ☐

### If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if within this return, there is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?

Yes ☒ No ☐

If 'Yes', go to [www.gov.uk/self-assessment-forms-and-helpsheets](http://www.gov.uk/self-assessment-forms-and-helpsheets) to download them.

## Interest and dividends from UK banks, building societies etc

UK pensions, annuities and other state benefits receivedOther UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

SA100 2017



## Paying into registered pension schemes and overseas pension schemes

1	<p><b>Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
2	<p><b>Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
3	<p><b>Payments to your employer's scheme which were not deducted from your pay before tax - this will be unusual - read the notes</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
4	<p><b>Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax</b></p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>

5	Gift Aid payments made in the year to 5 April 2017	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6	Total of any 'one-off' payments in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7	Gift Aid payments made in the year to 5 April 2017 but treated as if made in the year to 5 April 2016	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8	Gift Aid payments made after 5 April 2017 but to be treated as if made in the year to 5 April 2017	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
9	Value of qualifying shares or securities gifted to charity	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
10	Value of qualifying land and buildings gifted to charity	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
11	Value of qualifying investments gifted to non-UK charities in boxes 9 and 10	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
12	Gift Aid payments to non-UK charities in box 5	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

13	If you are registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box	15	If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box
	<input type="checkbox"/>		<input type="checkbox"/>
14	Enter the name of the local authority or other register	16	If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box
	<input type="text"/>		<input type="checkbox"/>
	<input type="text"/>		

SA100 2017





## Finishing your tax return

**i** Calculating your tax – if we receive this paper tax return by 31 October 2017 or if you file online, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2018. We will add the amount due to your Self Assessment Statement, together with any other amounts due. **Do not** enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due or repayable, and if payments on account are necessary.

## Tax refunded or set off

1 If you have had any 2016–17 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount

[illegible]

### If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

**2** You can pay the amount you owe, excluding Class 2 National Insurance contributions, through your wages or pension in the year starting 6 April 2018 if you owe less than £3,000 for the tax year ended 5 April 2017 and send us your paper tax return by 31 October or 30 December 2017 if you file online. If you want us to try to collect what you owe this way you don't need to do anything more. But if you do not want us to do this then put 'X' in the box - read the notes

☐

**3** We will try to collect tax due for the current tax year (ended 5 April 2018) through your wages or pension during this tax year. We will do this for tax on savings, casual earnings and/or the High Income Child Benefit Charge to reduce the amount you have to pay at the end of the year. If you do not want us to do this then put 'X' in the box - read the notes

☒

## If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we will always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting HMRC.

4 Name of bank or building society

5 Name of account holder (or nominee)


6 Branch sort code

$$\begin{array}{|c|c|} \hline & \\ \hline \end{array} - \begin{array}{|c|c|} \hline & \\ \hline \end{array} = \begin{array}{|c|c|} \hline & \\ \hline \end{array}$$

7 Account number

--	--	--	--	--	--	--	--

8 Building society reference number

**9** If you do not have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box

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**10** If you have entered a nominee's name in box 5, put 'X' in the box

7

**11** If your nominee is your tax adviser, put 'X' in the box

□

12 Nominee's address


13 and postcode

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**14 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do**

## Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.


<b>15 Your tax adviser's name</b>	<b>17 The first line of their address including the postcode</b>
KINGSTON SMITH LLP	TCS160658
	DEVONSHIRE HOUSE
	60 GOSWELL RD
	Postcode EC1M 7AD
<b>16 Their phone number</b>	<b>18 The reference your adviser uses for you</b>
0 2 0 7 5 6 6 4 0 0 0	T J S / T C S 1 6 0 6 5 8 / s
	V

## Any other information

<b>19 Please give any other information in this space</b>
<p>My employer operated a Modified PAYE scheme (951/EXP9003) for the year ended 5th April 2017. The gross taxable salary shown in the employment pages for Tata Consultancy Services Limited is calculated on a tax equalised basis.</p>

## Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

<b>20</b>	<b>If this tax return contains provisional or estimated figures, put 'X' in the box</b> <input type="checkbox"/>	<b>23</b>	<b>If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver</b> <input type="text"/> <input type="text"/>
<b>21</b>	<b>If you are enclosing separate supplementary pages, put 'X' in the box</b> <input checked="" type="checkbox"/>	<b>24</b>	<b>Enter the name of the person you have signed for</b> <input type="text"/> <input type="text"/>
<b>22</b>	<b>Declaration</b> <b>I declare</b> that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. <b>I understand</b> that I may have to pay financial penalties and face prosecution if I give false information.  <b>Signature</b>   <b>Date</b> DD MM YYYY 22 12 2017		
		<b>25</b>	<b>If you filled in boxes 23 and 24 enter your name</b> <input type="text"/> <input type="text"/>
		<b>26</b>	<b>and your address</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>



Tax year 6 April 2016 to 5 April 2017 (2016-17)

Your name \_\_\_\_\_

Karthik Viswanathan.V

**Your Unique Taxpayer Reference (UTR)**

1	5	1	8	3	9	6	6	2	9
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 To get notes and helpsheets that will help you fill in this form, go to [www.gov.uk/self-assessment-forms-and-helpsheets](http://www.gov.uk/self-assessment-forms-and-helpsheets)

You can use the Working Sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2016-17. If the result is a positive amount, enter it in box 1; if it is negative, enter it in box 2.

1	Total tax (this may include Student Loan repayment), Class 2 NICs and Class 4 NICs due before any payments on account	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2	Total tax (this may include Student Loan repayment), Class 2 NICs and Class 4 NICs overpaid	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3	Student Loan repayment due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4	Class 4 NICs due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4.1	Class 2 NICs due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5	Capital Gains Tax due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6	Pension charges due	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

### Underpaid tax and other debts

If you pay tax under PAYE, look at your P2, 'PAYECoding Notice' and the notes in Section 11 of the 'Tax calculation summary notes', then fill in boxes 7, 8 and 9 as appropriate.

7	<p><b>Underpaid tax for earlier years included in your tax code for 2016-17</b> - enter the amount shown as 'amount of underpaid tax for earlier years' from your P2, 'PAYE Coding Notice'</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
8	<p><b>Underpaid tax for 2016-17 included in your tax code for 2017-18</b> - enter the amount shown as 'estimated underpayment for 2016-17' from your P2, 'PAYE Coding Notice'</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
9	<p><b>Outstanding debt included in your tax code for 2016-17</b> - enter the amount from your P2, 'PAYE Coding Notice'</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>

Payments on account

Please read the notes in Section 12 of the 'Tax calculation summary notes' to see if you need to make any payments on account for 2017-18.

<p><b>10</b> If you are claiming to reduce your 2017-18 payments on account, put 'X' in the box - enter the reduced amount of your first payment in box 11 and say why you are making the claim in box 17 on page TC 2 of this form</p> <p><input type="checkbox"/></p>	<p><b>11</b> Your first payment on account for 2017-18 - enter the amount (including pence)</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
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Enter the amount of any surplus allowance transferred from your spouse or civil partner.

Adjustments to tax due

Any other information

SA110 2017



HM Revenue  
& Customs

# Employment

Tax year 6 April 2016 to 5 April 2017 (2016-17)

Your name

Karthik Viswanathan.V

Your Unique Taxpayer Reference (UTR)

1 5 1 8 3 9 6 6 2 9

## Complete an 'Employment' page for each employment or directorship

<p><b>1 Pay from this employment - the total from your P45 or P60 - before tax was taken off</b></p> <p>£ 5 7 5 0 3 . 0 0</p> <p><b>2 UK tax taken off pay in box 1</b></p> <p>£ 1 2 2 0 2 . 0 0</p> <p><b>3 Tips and other payments not on your P60 - read the 'Employment notes'</b></p> <p>£ . 0 0</p> <p><b>4 PAYE tax reference of your employer (on your P45/P60)</b></p> <p>9 5 1 / E X P 9 0 0 3</p> <p><b>5 Your employer's name</b></p> <p>Tata Consultancy Services Limited</p>	<p><b>6 If you were a company director, put 'X' in the box</b></p> <p><input type="checkbox"/></p> <p><b>6.1 If you ceased being a director before 6 April 2017, put the date the directorship ceased in the box DD MM YYYY</b></p> <p><input type="text"/></p> <p><b>7 And, if the company was a close company, put 'X' in the box</b></p> <p><input type="checkbox"/></p> <p><b>8 If you are a part-time teacher in England or Wales and are on the Repayment of Teachers' Loans Scheme for this employment, put 'X' in the box</b></p> <p><input type="checkbox"/></p>
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## Benefits from your employment - use your form P11D (or equivalent information)

<p><b>9 Company cars and vans - the total 'cash equivalent' amount</b></p> <p>£ . 0 0</p> <p><b>10 Fuel for company cars and vans - the total 'cash equivalent' amount</b></p> <p>£ . 0 0</p> <p><b>11 Private medical and dental insurance - the total 'cash equivalent' amount</b></p> <p>£ . 0 0</p> <p><b>12 Vouchers, credit cards and excess mileage allowance</b></p> <p>£ . 0 0</p>	<p><b>13 Goods and other assets provided by your employer - the total value or amount</b></p> <p>£ . 0 0</p> <p><b>14 Accommodation provided by your employer - the total value or amount</b></p> <p>£ . 0 0</p> <p><b>15 Other benefits (including interest-free and low interest loans) - the total 'cash equivalent' amount</b></p> <p>£ . 0 0</p> <p><b>16 Expenses payments received and balancing charges</b></p> <p>£ . 0 0</p>
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## Employment expenses

<p><b>17 Business travel and subsistence expenses</b></p> <p>£ . 0 0</p> <p><b>18 Fixed deductions for expenses</b></p> <p>£ . 0 0</p>	<p><b>19 Professional fees and subscriptions</b></p> <p>£ . 0 0</p> <p><b>20 Other expenses and capital allowances</b></p> <p>£ . 0 0</p>
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**i** Share schemes, employment lump sums, compensation, deductions and Seafarers' Earnings Deduction are on the 'Additional information' pages.





Your name

Karthik Viswanathan.V

Your Unique Taxpayer Reference (UTR)

1 5 1 8 3 9 6 6 2 9

**i** To get notes and helpsheets that will help you fill in this form, go to [www.gov.uk/self-assessment-forms-and-helpsheets](http://www.gov.uk/self-assessment-forms-and-helpsheets)

## Residence status

Please read the 'Residence, remittance basis etc notes' before you fill in boxes 1 to 14.

<b>1</b> If you were not resident in the UK for 2016-17, put 'X' in the box <input type="checkbox"/>	<b>7</b> If you meet the third automatic overseas test, put 'X' in the box <input type="checkbox"/>
<b>2</b> If you are eligible for overseas workday relief for 2016-17, put 'X' in the box <input type="checkbox"/>	<b>8</b> If you had a gap between employments in 2016-17, put 'X' in the box <input type="checkbox"/>
<b>3</b> If your circumstances meet the criteria for split year treatment for 2016-17, put 'X' in the box <input type="checkbox"/>	<b>9</b> If you had a home overseas in 2016-17, put 'X' in the box <input checked="" type="checkbox"/>
<b>3.1</b> If more than 1 case of split year treatment applies, put 'X' in the box <input type="checkbox"/>	<b>10</b> Number of days spent in the UK during 2016-17 <input type="text"/> <input type="text"/> <input type="text"/>
<b>4</b> If you were resident in the UK for 2015-16, put 'X' in the box <input checked="" type="checkbox"/>	<b>11</b> Number of days in box 10 attributed to exceptional circumstances <input type="text"/> <input type="text"/> <input type="text"/>
<b>5</b> If you have made an entry in box 2 and any of your foreign earnings are for an earlier year, put 'X' in the box <input type="checkbox"/>	<b>12</b> How many ties to the UK did you have in 2016-17? <input type="text"/> <input type="text"/> <input type="text"/>
<b>6</b> If you have an entry in box 3 enter the date from which the UK part of the year begins or ends DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>13</b> Number of days you worked for more than 3 hours in the UK in 2016-17 <input type="text"/> <input type="text"/> <input type="text"/>
	<b>14</b> Number of days you worked for more than 3 hours overseas in 2016-17 <input type="text"/> <input type="text"/> <input type="text"/>

### Personal allowances for non-residents and dual residents

<b>15</b>	<b>If you are entitled to claim personal allowances as a non-resident because of the terms of a Double Taxation Agreement, put 'X' in the box</b>  <input type="checkbox"/>	<b>17</b>	<b>Enter the code(s) for the country or countries of which you are a national and/or resident – read the notes</b>  <input type="text"/> <input type="text"/> <input type="text"/>  <input type="text"/> <input type="text"/> <input type="text"/>  <input type="text"/> <input type="text"/> <input type="text"/>
<b>16</b>	<b>If you are entitled to claim personal allowances as a non-resident on some other basis, or as a dual resident remittance basis user under the terms of certain Double Taxation Agreements (read the notes), put 'X' in the box</b>  <input type="checkbox"/>		

### Residence in other countries

18	Enter the code(s) for the country or countries, other than the UK, in which you were resident for tax purposes for 2016-17 – read the notes	
	<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
	<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
19	If you were also resident in either or both of the countries above for 2015-16, enter the appropriate code(s) – read the notes	
	<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
	<div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
20	Amount of Double Taxation Agreement income for which partial relief is being claimed	
	£ <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
21	Relief under Double Taxation Agreements between the UK and other countries – amount claimed because of an agreement awarding residence to another country – read ‘Helpsheet 302’	
	£ <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	
22	Relief claimed because of other provisions of the relevant Double Taxation Agreements – read ‘Helpsheet 304’	
	£ <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> . <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30px; height: 30px; display: inline-block;"></div>	

If you are claiming relief in box 21 or box 22, fill in the appropriate claim form in ‘Helpsheet 302’ or ‘Helpsheet 304’ and send this as well

### Domicile

Read the 'Residence, remittance basis etc notes' before you fill in boxes 23 to 40

23	<p><b>If you are domiciled outside the UK and it is relevant to your Income Tax or Capital Gains Tax liability for 2016-17, put 'X' in the box. Please explain in Box 40 how your domicile is relevant to your Income Tax or Capital Gains Tax liability</b></p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 10px auto; text-align: center; line-height: 40px;">X</div> <p>If you have put 'X' in box 23, you <b>must</b> put an entry in box 25, 26 or 27</p>		<p><b>25 If you have put 'X' in box 23 and have a domicile of origin within the UK, enter the date on which your domicile changed DD MM YYYY</b></p> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div>
24	<p><b>If 2016-17 is the first year you have told us that your domicile is outside the UK, put 'X' in the box</b></p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 10px auto;"></div>		<p><b>26 If you were born in the UK but have never been domiciled here, put 'X' in the box</b></p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 10px auto;"></div>
			<p><b>27 If you have put 'X' in box 23 and you were born outside the UK, enter the date that you first came to live in the UK DD MM YYYY</b></p> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">1</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">5</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">1</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">2</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">0</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">1</div> <div style="border: 1px solid black; width: 30px; height: 30px; text-align: center;">1</div> </div>

## Remittance basis

<p><b>28</b> If you are making a claim for the remittance basis for 2016-17, put 'X' in the box</p> <p><input checked="" type="checkbox"/></p> <p><b>29</b> If your unremitted income and capital gains for 2016-17 is less than £2,000, put 'X' in the box</p> <p><input checked="" type="checkbox"/></p> <p><b>30</b> If you were UK resident for 2016-17 and for 17 or more of the preceding 20 tax years, put 'X' in the box - you must also fill in boxes 28, 34 and/or 35 - read the notes</p> <p><input type="checkbox"/></p> <p>If you enter 'X' in this box, do not enter 'X' in boxes 31 or 32. Go straight to box 33</p> <p><b>31</b> If you were UK resident for 2016-17 and for 12 or more of the preceding 14 tax years, put 'X' in the box - you must also fill in boxes 28, 34 and/or 35 - read the notes</p> <p><input type="checkbox"/></p> <p>If you enter 'X' in this box, do not enter 'X' in boxes 30 or 32. Go straight to box 33</p> <p><b>32</b> If you were UK resident for 2016-17 and for 7 or more of the preceding 9 tax years, put 'X' in the box - you must also fill in boxes 28, 34 and/or 35 - read the notes</p> <p><input type="checkbox"/></p> <p><b>33</b> If you were under 18 on 5 April 2017, put 'X' in the box</p> <p><input type="checkbox"/></p> <p><b>34</b> Amount of income you are nominating - use the 'Any other information' box 40</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p><b>35</b> Amount of capital gains you are nominating - use the 'Any other information' box 40</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>36</b> Adjustment to payments on account for capital gains</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>37</b> If you have remitted nominated income or gains during 2016-17, put 'X' in the box unless what you have remitted is within the £10 aggregate limit</p> <p><input type="checkbox"/></p> <p><b>38</b> If you are claiming relief from UK tax for foreign income or gains invested in a qualifying business, enter the total amount invested and the Company Registration Number(s) below</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>Company 1</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Company 2</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Company 3</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>If you have invested in more than three companies, use the 'Any other information' box 40, to enter the information</p> <p><b>39</b> If you have previously claimed relief for a qualifying investment and the investment no longer qualifies for relief, put 'X' in the box</p> <p><input type="checkbox"/></p>
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## Any other information

Boxes 3, 3.1, 8, 16, 23, 25, 33, 34, 35, 37, 38 and 39 all require information where more information in box 40 may be needed. Please refer to the 'Residence, remittance basis etc notes' on these boxes for more information about this.

<p><b>40</b> Please give any other information in this space</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
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START

# STATUTORY RESIDENCY TEST (SRT) FLOWCHART

