

Telephone

#### 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 2013 to 5 April 2014.

#### **Deadlines**

We must receive your tax return by these dates:

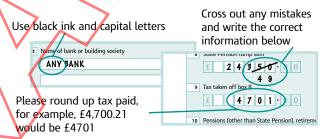
- if you are using a paper return by 31 October 2014 (or 3 months after the date of this notice if that's later), or
- if you are filing a return online by 31 January 2015 (or 3 months after the date of this notice if that's later).

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.

#### How to file your return

Most people file online. To do this go to hmrc.gov.uk/online To file on paper, please fill in this form using the rules below.



- Enter your figures to the nearest pound 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 Guide). To get notes and helpsheets that will help you fill in this form, go to hmrc.gov.uk/selfassessmentforms

Your personal details

# What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2014 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

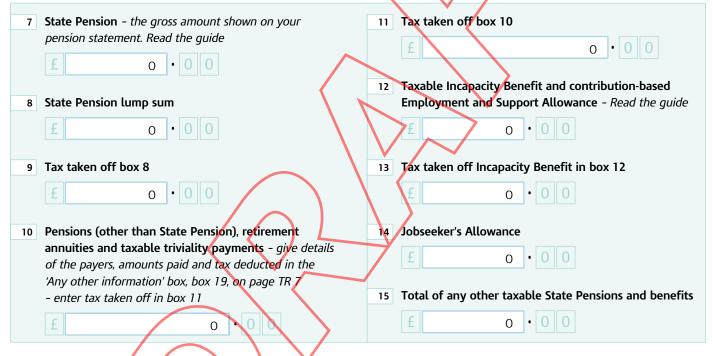
1	Employment If you were an employee, director, office holder or agency	6 Trusts etc.  Did you receive, or are you treated as having received,
	worker in the year to 5 April 2014, do you need to complete	income from a trust, settlement or the residue of
	Employment pages? Please read the guide before answering.  Fill in a separate Employment page for each employment,	a deceased person's estate? This does not include cas lump sums/transfer of assets, otherwise known as car
	directorship, etc. On each Employment page you complete,	distributions, received under a will.
	enter any other payments, expenses or benefits related to	Yes No X
	that employment. Say how many <i>Employment</i> pages you are completing in the <i>Number</i> box below.	
	Yes No X Number	7 Capital gains summary
	Yes No Number	If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business),
2	Self-employment	or had any chargeable gains, read the guide to decide
	Did you work for yourself (on your 'own account' or	if you have to fill in the <i>Capital gains summary</i> page.  If you do, you must also provide separate computations.
	in self-employment) in the year to 5 April 2014? (Answer 'Yes' if you were a 'Name' at Lloyd's.)	Do you need to fill in the Capital gains summary page
	Fill in a separate <i>Self-employment</i> page for each	and provide computations?
	<b>business.</b> On each <i>Self-employment</i> page you complete, enter any payments or expenses related to that business.	Yes X No Computation(s) provided X
	Say how many businesses you had in the <i>Number</i>	
	box below.	8 Residence, remittance basis etc.
	Yes No X Number	Were you, for all or part of the year to 5 April 2014, one or more of the following - not resident or not
		domiciled in the UK and claiming the remittance basis or dual resident in the UK and another country?
3	Partnership	
	Were you in partnership? Fill in a separate <i>Partnership</i> page for each partnership you were a partner in and say	Yes No X
	how many partnerships you had in the <i>Number</i> box below.	Supplementant page
	Yes No X Number	Supplementary pages  If you answered 'Yes' to any of questions 1 to 8, 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
4	UK property	separate supplementary pages. Do you need to get and
	Did you receive any income from UK property (including rents and other UK income from land you own or	fill in separate supplementary pages?
	lease out)? Read the guide if you have furnished	Yes No X
	holiday lettings	If 'Yes', you can go to hmrc.gov.uk/selfassessmentforms
	Yes No X	to download them, or phone <b>0300 200 3610</b> and ask us for the relevant pages.
	Fourier	Some less common kinds of income and tax reliefs
5	Foreign If you:	(not covered by questions 1 to 8), and details of
	were entitled to any foreign income, or income gains	disclosed tax avoidance schemes, should be returned on the <b>Additional information</b> pages enclosed in the
	<ul> <li>have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a</li> </ul>	tax return pack. Do you need to fill in the Additional
	person abroad as a result of any transfer of assets	information pages?
	<ul> <li>want to claim relief for foreign tax paid read the guide to decide if you have to fill in the</li> </ul>	Yes No X
	Foreign pages. Do you need to fill in the Foreign pages?	
	Yes X No	

#### **Income**

Interest and dividends from UK banks, building societies etc.

1	Taxed UK interest etc the net amount after tax has	4 Other dividends - do not include the tax credit.
	been taken off. Read the guide	Read the guide
	£ 573 · 0 0	£ 0.00
2	Untaxed UK interest etc amounts which have not had	5 Foreign dividends (up to £300) - the amount in sterling
	tax taken off. Read the guide	after foreign tax was taken off. Do not include this
	f 0 · 0 0	amount in the Foreign pages  £ 0 0 0
3	Dividends from UK companies - do not include the	
	tax credit. Read the guide	6 Tax taken off foreign dividends - the sterling equivalent
	f 0 · 0 0	£ 0 · 0 0

UK pensions, annuities and other state benefits received



# Other 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 in the tax return pack.

Other taxable income - before expenses and tax taken off  16 Other taxable income - before expenses and tax	Benefit from pre-owned assets - Read the guide  £  0  0  0
Total amount of allowable expenses - Read the guide  17 O • O O	Description of income in boxes 16 and 19 - if there is not enough space here please give details in the 'Any other information' box, box 19, on page TR 7
18 Any tax taken off box 16  £ 0 • 0 0	

### Tax reliefs

# Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If you paid in excess of £50,000, you should consider completing the 'Pension savings tax charges' section on page Ai 4 of the *Additional information* pages.

1	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	4	Payments to your employer's scheme which were not deducted from your pay before tax
2	Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider    O  O  O  O		not deducted from your pay before tax
Cha	ritable giving	<	
5	Gift Aid payments made in the year to 5 April 2014	9	Value of qualifying shares or securities gifted to charity
	f 0 · 0 0		f 0 · 0 0
6	Total of any 'one-off' payments in box 5	10	Value of qualifying land and buildings gifted to charity
	f 0 · 0 0		£ 0 · 0 0
7	Gift Aid payments made in the year to 5 April 2014	11	Value of qualifying investments gifted to non-UK
	but treated as if made in the year to 5 April 2013		charities in boxes 9 and 10
	0 0 0		0 . 0 0
8	Gift Aid payments made after 5 April 2014 but to be	<del>-</del>	Gift Aid payments to non-UK charities in box 5
	treated as if made in the year to 5 April 2014		£ 0 · 0 0
	0.00		
Blin	d Person's Allowance		
13	If you are registered blind on a local authority or other	15	If you want your spouse's, or civil partner's, surplus
	register, put X' in the box		allowance, put 'X' in the box
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

Other less common reliefs are on the Additional information pages enclosed in the tax return pack.

# **Student Loan repayments**

Please read the guide before filling in boxes 1 to 3.

If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2014,	3 If you think your loan may be fully repaid within the next two years, put 'X' in the box
put 'X' in the box	
2 If your employer has deducted Student Loan repayments enter the amount deducted	
£ 0 · 0 0	

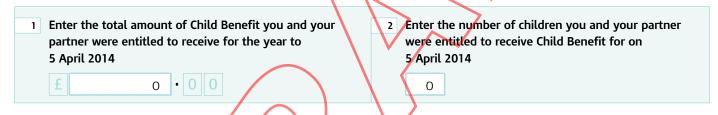
# **High Income Child Benefit Charge**

Only fill in this section if:

- your income was over £50,000, and
- you or your partner (if you have one) were entitled to receive Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep), and
- couples only your income was higher than your partner's.

Please read the quide.

If you have to pay this charge for the 2014-15 tax year and you do not want us to use your 2014-15 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6.



# **Service companies**

If you provided your services through a service company (a company which provides your personal services to third parties), enter the total of the dividends (including the tax credit) and salary (before tax was taken off) you withdrew from the company in the tax year - Read the guide

# Finishing your tax return

Calculating your tax - if we receive your tax return by post or online by 31 October 2014, 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 2015.

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 2013-14 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount

O

O

O

O

# If you have not paid enough tax

Use the payslip at the foot of your next statement (or reminder) from us to pay any tax due.

2 If you owe tax for 2013-14 and have a PAYE tax code,	3 If for 2014-15, you are likely to owe tax on the
we will try to collect the tax due (if less than £3,000)	High Income Child Benefit Charge or on income
through your tax code for 2015–16, unless you put 'X'	other than employed earnings or pensions, and you
in the box - Read the guide	do not want us to use your 2014-15 PAYE tax code
	to collect that tax during the year, put 'X' in the box
X	- Read the guide
	x /

# If you have paid too much tax

If you fill in your bank or building society account details we can make any repayment due straight into your account. This is the safest and quickest method. But, if you do not have a suitable account, put 'X' in box 9 and we will send you or your nominee a cheque.

,	'		
4	Name of bank or building society	11	If your nominee is your tax adviser, put 'X' in the box
		<	
		12	Nominee's address
5	Name of account holder (or nominee)		
6	Branch sort code		<b>7</b> ~ <i>/</i>
		13	and postcode
7	Account number		
•		14	To authorise your nominee to receive any repayment,
		$\rightarrow$	you must sign in the box. A photocopy of your signature will not do
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		
	X		
10	If you have entered a nominee's name in box 5,		
	put 'X' in the box		

# Your tax adviser, if you have one

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



# Signing your form and sending it back

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

20	If this tax return contains provisional or estimated figures, put 'X' in the box	23	If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver
21	If you are enclosing separate supplementary pages, put 'X' in the box	24	Enter the name of the person you have signed for
22	Declaration  I declare 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.	25	If you filled in boxes 23 and 24 enter your name
	I understand that I may have to pay financial penalties and face prosecution if I give false information.  Signature	26	and your address
	Date DD MM YYYY		Postcode
		$\rightarrow$	



# **Foreign**

# Tax year 6 April 2013 to 5 April 2014

Your name	our name Your Unique Taxpayer Reference (UTR)	
Elisabeth Millar	1117041214	

# Filling in the Foreign pages

The Foreign notes explain how to give details of your foreign income and gains on these pages. To get notes and helpsheets that will help you fill in this form, go to hmrc.gov.uk/selfassessmentforms

- Page F 1 covers unremittable income and the claim to Foreign Tax Credit Relief.
- Pages F 2 and F 3 are for foreign savings income such as interest, dividends, pensions and social security benefits and income received by a person abroad.
- Pages F 4 and F 5 are for foreign property income.
- Page F 6 is for claiming Foreign Tax Credit Relief on income and capital gains included elsewhere on your tax return; and for entering other overseas income, gains from offshore funds and gains on foreign life insurance policies.

#### Unremittable income

1 If you were unable to transfer any of your overseas
income to the UK, put 'X' in the box - read the notes and
give details in the 'Any other information' box on your tax
return or on a separate sheet

### Foreign Tax Credit Relief

If foreign tax was taken off your foreign income you may be able to claim Foreign Tax Credit Relief. Please read the Foreign notes to see if you can claim the relief and how you should make the claim.

If you are calculating your tax bill you may also want to calculate your Foreign Tax Credit Relief. If you do, use the Working Sheet provided in Helpsheet 263 *Calculating Foreign Tax Credit Relief on income* and fill in box 2.

2 If you are calculating your tax, ento Foreign Tax Credit Relief on your in	er the total ncome	
£ 195.00	\ \	

SA106 2014 Page F 1 HMRC 12/13

### Income from overseas sources

If you have income from overseas savings, foreign dividends, overseas pensions or benefits, or income, dividends received by an overseas income or country. Please refer to the **Foreign brief notes** to find the country or territory codes that you require. If there are not enough

Country or territ	ory code B Amount of income arising or received before any tax taken off	C Foreign tax taken off or paid
nterest and other	income from overseas savings	^
USA	£ 58,397	<b>f</b> 195
USA	£ 1	£ 0
	£	
	£	TE CONTRACTOR OF THE PROPERTY
		£
ividends from for	eign companies	
USA	£ 4,202	631
	E	£
	£	£
	£	£
	£	£
		£
verseas pensions,	social security benefits and royalties, etc read the note	25
	£	£
	£	£
ividend income re	eceived by a person abroad - read Helpsheet 262 if you ar	e omitting income from this section
	iming an exemption, see box 46	
	£	£
II other income re	eceived by a person abroad and any remitted 'ring fenced	l' foreign income - read Helpsheet 262
	income from this section because you are claiming an exem	
) · · · · · · · · · · · · · · · ·		

trust, company or other person abroad, fill in the columns on these two pages. Use a separate row for each source of n rows, attach a schedule giving the same information as below. **All entries should be in sterling.** 

D Special Withholding Tax and any UK tax taken off	E To claim Foreign Tax Credit Relief, put 'X' in the box	F Taxable amount - if you are claiming Foreign Tax Credit Relief, copy column B here. If not, enter column B minus column C
£ 0	X	50.207
	^	£ 58,397
£ 0		<u>f</u> 1
£		
£		
£		£
3 Total of column above		4 Total of column above
3 Total of column above		£ 58,398
		30,370
£		3,571
£		£
£		
£		£
£		£
£		£
5 Total of column above		6 Total of column above
£		£ 3,571
		7 Amount included in box 6 that does
		not qualify for UK tax credit - read the notes
		£
£		£
£		£
8 Total of column above		9 Total of column above
£ 0		£ 0
10 £		11 £
12 £		13 £

### Income from land and property abroad

If you have income from furnished holiday accommodation in a European Economic Area (EEA) country please enter the details on

If you have overseas let properties in more than one country, or if any foreign tax has been taken off, take a copy of these pages and fill If you only have one overseas let property, or you have more than one but they are all in the same country, you can just complete these

### Income and expenses

14 Total rents and other receipts (excluding taxable premiums for the grant of a lease)	Property expenses (rent, repairs, legal fees, cost of services provided) - enter the total amount
£ 0.00	£ 0.00
15 Number of overseas let properties  0	18 Net profit or loss (box 14 + box 16 minus box 17)  - if this is a negative figure (a loss) put a minus sign in the box
Premiums paid for the grant of a lease  0.00	£ 0.00

#### **Summary**

If you have filled in any of boxes 14 to 24, enter the details below. Please note that boxes 19 to 24 are on page F 5.

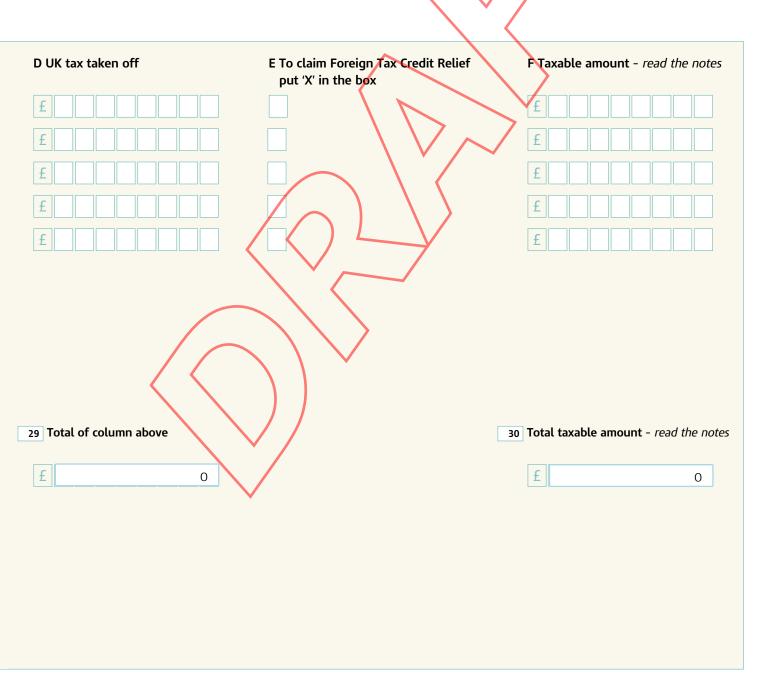
A Country or territory code	B Adjusted profit or loss (from box 24)	C Foreign tax taken off or paid
	£ D	£
	£	£
	£ Company of the comp	£
	£ CONTRACTOR OF THE STATE OF TH	£
	£	£
	25 Total of column above	
	O  26 Total loss brought forward from	
	earlier years	
	£	
	27 Total taxable profits (if box 25 minus box 26 is a positive amount)	28 Total foreign tax
	£ 0	£ 0
Lo	osses	
	Loss set off against total income - read the notes	
	£ 0	
	Total loss to carry forward to the	
	following year - read the notes  O	

# the UK property pages, not on the Foreign pages - please read the notes.

in the *Income and expenses* section and the *Calculating profits and losses for tax purposes* section for each let property. pages. Fill in one summary section for all the properties.

### Calculating profits and losses for tax purposes

19 Private use adjustment – read the notes	22 Landlord's energy saving allowance
<b>£</b> 0.00	0.00
20 Balancing charges - read the notes	23 10% wear and tear allowance (for furnished residential
£ 0.00  Capital allowances for equipment and vehicles	lettings only)  £  Q.00
(but not for furnished residential lettings)	Adjusted profit or loss for the year (box 18 + box 19 +
£ 0.00	box 20 minus (boxes 21 to 23))



# Foreign tax paid on employment, self-employment and other income

If you are claiming Foreign Tax Credit Relief on income included elsewhere in your tax return, fill in the columns below and say in the 'Any other information' box (on page TR 7) where on your tax return this income is included. The country or territory codes are shown in the *Foreign notes*.

codes are shown in the	` ' '	r your tax return tins in	come is included. The country of territory
A Country or territory code	C Foreign tax paid	E To claim Foreign Tax Credit Relief put 'X' in the box	F Taxable amount - read the notes
	£		£
	£		
	£		£
	£		£
, ,	oreign Tax Credit Relief and		
=	Capital gains summary pages and you I f for the foreign tax, fill in boxes 33 to		n those gains, and you want to claim
33 Amount of charge	able gain under UK rules	37 Foreign tax pa	aid
£		£	

33	Amount of chargeable gain under UK rules	37 Foreign tax paid
	£	£
34	Number of days over which UK gain accrued	38 To claim Foreign Tax Credit Relief put 'X' in the box
35	Amount of chargeable gain under foreign tax rules	39 Total Foreign Tax Credit Relief on gains
	£	£
36	Number of days over which foreign gain accrued	40 Special Withholding Tax
		£

# Other overseas income and gains

Oth	er overseas income and gains		
41	Gains on disposals of holdings in offshore funds	44	Number of years
	(excluding the amounts entered in box 13) and		
	discretionary income from non-resident trusts		
	- enter the amount of the gain or payment		
		45	Tax treated as paid - read the notes
			£
42	If you have received a benefit from a person abroad,		
	enter the value or payment received - if you are	46	If you have omitted income from boxes 11, 13 and 42
	omitting income from this section because you are		because you are claiming an exemption in relation to a
	claiming an exemption, see box 46		transfer of assets, enter the total amount omitted
	£		(and give full details in the 'Any other information' box on your tax return)
43	Gains on foreign life insurance policies, etc. (excluding		Ĭ.
	the amounts entered in box 13) - enter the amount of		
	the gain		
	<b>c</b>		



# **Capital gains summary**

Tax year 6 April 2013 to 5 April 2014

1 Your name	2 Your Unique Taxpayer Reference (UTR)
Elisabeth Millar	1117041214

Summary of your enclosed computations	
Please read the Capital gains summary notes before filling in this	
including details of each gain or loss, as well as filling in the box	
To get notes and helpsheets that will help you fill in this fo	rm, go to hmrc.gov.uk/selfassessmentforms
3 Total gains (Boxes 21 + 27 + 33 + 34)	11 Losses used against an earlier year's gain
	(special circumstances apply - read the notes)
8,321 · 0 0	£ 0 · 0 0
4 Gains qualifying for Entrepreneurs' Relief (but excluding	
gains deferred from before 23 June 2010) - read the notes	12 Losses used against income - amount claimed
£ 0 · 0 0	against 2013-14 income - read the notes
	0 . 0 0
5 Gains invested under Seed Enterprise Investment	
Scheme and qualifying for exemption - read the notes	13 Amount in box 12 relating to shares to which Enterprise Investment Scheme/Seed Enterprise
£ 0 · 0 0	Investment Scheme relief is attributable
	£ 0.00
6 Total losses of the year - enter '0' if there are none	
£ 0 · 0 0	14 Losses used against income – amount claimed
	against 2012–13 income - read the notes
7 Losses brought forward and used in the year	0 . 0 0
£ 0 · 0 0	
	15 Amount in box 14 relating to shares to which
8 Adjustment to Capital Gains Tax - read the notes	Enterprise Investment Scheme/Seed Enterprise Investment Scheme relief is attributable
£ 0.00	
	£ 0 · 0 0
9 Additional liability for non-resident or dual resident trusts	16 Income losses of 2013-14 set against gains
£ 0 0 0	
	0 · 0 0
10 Losses available to be carried forward to later years	Deferred gains from before 23 June 2010 qualifying
£ 27,084 • 0 0	for Entrepreneurs' Relief
	£ 0.00

#### Listed shares and securities

LISU	ed Stidles and Securities		
18	Number of disposals - read the notes	21	Gains in the year, before losses
	12		£ 8,321 · 0 0
19	Disposal proceeds	22	If you are making any claim or election, put 'X' in the box
	£ 45,751 · 0 0		
20	Allowable costs (including purchase price)	23	If your computations include any estimates or
	<b>f</b> 37,431 • 0 0		valuations, put 'X' in the box
Unli	sted shares and securities		
24	Number of disposals - read the notes	27	Gains in the year, before losses
	0		E 0 0 0
25	Disposal proceeds	28	If you are making any claim or election, put 'X' in the box
	0 0 0		
26	Allowable costs (including purchase price)	29	If your computations include any estimates or valuations, put 'X' in the box
	0.00		valuations, put x in the box
Pro	perty and other assets and gains		
30	Number of disposals	34	Attributed gains where personal losses cannot
	0		be set off  O • O O
31	Disposal proceeds	Z	
	0 0 0	35	If you are making any claim or election, put 'X' in the box
32	Allowable costs (including purchase price)		
	£ 0 · 0 0	36	If your computations include any estimates or valuations, put 'X' in the box
33	Gains in the year, before losses		valuations, put X in the box
	f 0 0 0 0		
Any	other information		
37	Please give any other information in this space		



# Tax calculation summary

Tax year 6 April 2013 to 5 April 2014

	Your name	Your Unique Taxpayer Reference (UTR)
	Elisabeth Millar	1117041214
0	To get notes and helpsheets that will help you fill in	this form, go to hmrc.gov.uk/selfassessmentforms
Self	Assessment	
		nary notes to work out the total tax Student Loan repayment and 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) and Class 4 NICs due before any payments on account	t Lass 4 NICs due
	<b>f</b> 13,742.92	
	Tabel too (this man include (the dant) and a second	5 Capital Gains Tax due
2	Total tax (this may include Student Loan repayment) and Class 4 NICs overpaid	£ 0.00
	0.00	6 Pension charges due
3	Student Loan repayment due	£ 0.00
	£ 0 · 0 0	
Unc	lerpaid tax and other debts	
If you	•	tice and the notes in Section 11 of the Tax calculation summary notes
7	Underpaid tax for earlier years included in your tax code for 2013-14 - enter the amount shown as	9 Outstanding debt included in your tax code for 2013-14 - enter the amount from your P2 PAYE Coding Notice
	'amount of underpaid tax for earlier years' from your P2 PAYE Coding Notice	£ 0.00
	£ 0.00	
8	Underpaid tax for 2013-14 included in your tax code for 2014-15 - enter the amount shown as 'estimated	

# Payments on account

Coding Notice

£

underpayment for 2013-14' from your P2 PAYE

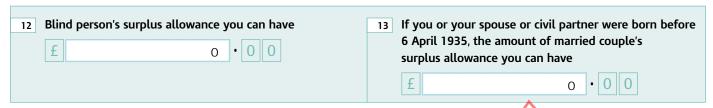
0.00

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 2014-15.

If you are claiming to reduce your 2014–15 payments on account, put 'X' in the box - enter the reduced amount of	11 Your first payment on account for 2014-15 - enter the amount (including pence)
your first payment in box 11 and say why you are making the claim in box 17 on page TC 2 of this form	£ 2,500.00
X	

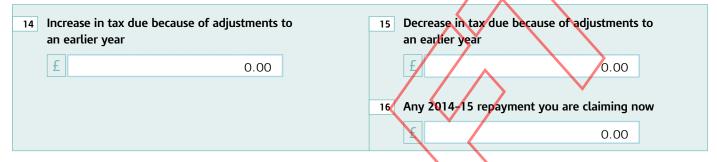
#### Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.



### Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2013-14 because you are claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2013-14 certain losses from 2014-15. If you need help in filling in these boxes, ask us or your tax adviser.



### Any other information



January 7, 2015

West Branch Capital LLC 99 Derby Street, Suite 200 Hingham, MA 02043 V: 781-556-1035; F: 413-253-5838 www.westbranchcapital.com

#### **Realized Gains and Losses**

From 04/05/2013 to 04/06/2014

Elisabeth Kosh Millar

#### **Realized Gains and Losses**

Description	Date Acquired	Date Sold	<u>Quantity</u>	Cost	Net Proceeds	Short Term Gains	Total Long Gains	Total <u>Gains</u>
Actavis PLC	11/20/2013	04/03/2014	12.000	1,961.70	2,484.55	522.85		522.85
Aetna Inc	12/20/2013	02/04/2014	34.000	2,274.71	2,260.97	-13.74		-13.74
Blucora Inc	12/04/2013	02/12/2014	87.000	2,504.98	2,079.85	-425.13		-425.13
Broadridge Financial	11/14/2013	04/03/2014	69.000	2,522.62	2,605.14	82.52		82.52
Delta Air Lines Inc	11/22/2013	04/03/2014	71.000	2,021.02	2,527.96	506.94		506.94
Forest Laboratories, In	11/20/2013	03/19/2014	39.000	2,015.11	3,777.91	1,762.80		1,762.80
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.62	1,204.71		1,204.71
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.62	1,204.71		1,204.71
GameStop Corp Class	03/25/2013	06/13/2013	3.000	76.14	112.29	36.15		36.15
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.62	1,204.71		1,204.71
GameStop Corp Class	03/25/2013	06/13/2013	67.000	1,700.40	2,507.56	807.16		807.16
GameStop Corp Class	03/25/2013	06/13/2013	30.000	761.37	1,122.64	361.27		361.27
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.13	1,204.22		1,204.22
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.13	1,204.22		1,204.22
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.91	3,742.13	1,204.22		1,204.22

Elisabeth Millar (UTR: 1117041214)
- Prepared by: Alexander Rosse Limited on 27/01/2015 at 18:02 IRmark: TE2F67L5G2ZUN6A2YS3ZRIYO3NLYQC2N

January 7, 2015 Page 2

#### **Realized Gains and Losses**

From 04/05/2013 to 04/06/2014

Elisabeth Kosh Millar

#### **Realized Gains and Losses**

Description	Date <u>Acquired</u>	Date Sold	Quantity	Cost	Net Proceeds	Short Term <u>Gains</u>	Total Long <u>Gains</u>	Total <u>Gains</u>
GameStop Corp Class	03/25/2013	06/13/2013	300.000	7,613.72	11,226.36	3,612.64		3,612.64
GameStop Corp Class	03/25/2013	06/13/2013	100.000	2,537.90	3,742.13	1,204.23		1,204.23
			1,100.000	27,916.99	41,165.23	13,248.24		13,248.24
Inter Parfums, Inc.	11/18/2013	02/04/2014	66.000	2,522.82	2,056.88	-465.94		-465.94
Kennametal Inc.	11/22/2013	01/30/2014	43.000	2,037.65	1,863.50	-174.15		-174.15
Myriad Genetics, Inc.	11/20/2013	12/20/2013	73.000	2,087.26	1,756.16	-331.10		-331.10
Nu Skin Enterprises, I Nu Skin Enterprises, I	11/05/2013 01/16/2014	04/03/2014 04/03/2014	21.000 12.000	2,531,66 1,088.83	1,805.84 1,031.92	-725.82 -56.91		-725.82 -56.91
			33.000	3,620.49	2,837.76	-782.73		-782.73
NuVasive, Inc.	11/20/2013	04/03/2014	61.000	2,004.26	2,354.16	349.90		349.90
Questcor Pharmaceuti	11/20/2013	12/20/2013	33.000	2,044.39	1,708.67	-335.72		-335.72
SanDisk Corp	11/14/2013	04/03/2014	36.000	2,536.87	2,973.77	436.90		436.90
SM Energy Co	11/12/2013	02/19/2014	23.000	2,031.32	1,696.47	-334.85		-334.85
Whiting Petroleum Co	11/12/2013	02/04/2014	30.000	1,982.62	1,737.50	-245.12		-245.12
Short Term Gains				62,084.81	75,886.48	13,801.67		
Total Long Gains								
Total (Sales)				62,084.81	75,886.48	13,801.67		13,801.67
<b>Total Gains</b>						13,801.67		13,801.67

Elisabeth Millar (UTR: 1117041214) IRmark: TE2F67L5G2ZUN6A2YS3ZRIYO3NLYQC2N

January 7, 2015 Page 3

#### **Realized Gains and Losses**

From 04/05/2013 to 04/06/2014



The information included herein is provided for informational purposes and is not guaranteed for accuracy. Please refer to your custodial statement or use internet access for balances and activity. Opinions and comments are subject to change without notice. Past performance is not indicative of future results. Index returns, credit ratings, fund ratings and other data are quoted from third party vendors and their accuracy or reliability cannot be assured. The possibility of loss is always present. There is no guarantee that current income, if any, will continue at the prevailing rate. This is not a solicitation to buy or sell a security and no tax advice is given or implied.

UTR: 1117041214 IRmark: TE2F67L5G2ZUN6A2YS3ZRIYO3NLYQC2N

#### Individual Tax Return for Tax year 6 April 2013 to 5 April 2014 for Elisabeth Millar

#### Tax Calculation (SA302)

Income received (before tax taken off)

Foreign income Dividends from foreign companies Interest received from UK banks and building societies	58,398.00 3,967.00 es 716.00		
Total income received	710.00	63,081.00	
minus Personal allowance		9,440.00	
Total income on which tax is due		53,641.00	
How I have worked out your Income Tax		/ _ \	
Interest received from	n a bank or building society etc.	2,790.00 @ 10% =	279.00
		29,220.00 @ 20% =	5,844.00
		17,664.00 @ 40% =	7,065.60
	Dividends from companies etc.	0.00 @ 10% =	0.00
	Bividends from companies etc.	3,967.00 @ 32.5% =	1,289.27
Total income on which tax has been charged		53,641.00	
Income Tax charged			14,477.87
minus 10% tax credits on foreign dividends (not rep	payable)		396.70
minus Foreign Tax Credit relief			195.00
Income Tax due after allowances and reliefs			13,886.17
minus Tax deducted			
Interest received from UK banks and building	societies	143.25	
Total tax deducted	\ \ \ \		143.25
Total Income Tax due			13,742.92

#### Individual Tax Return for Tax year 6 April 2013 to 5 April 2014 for Elisabeth Millar

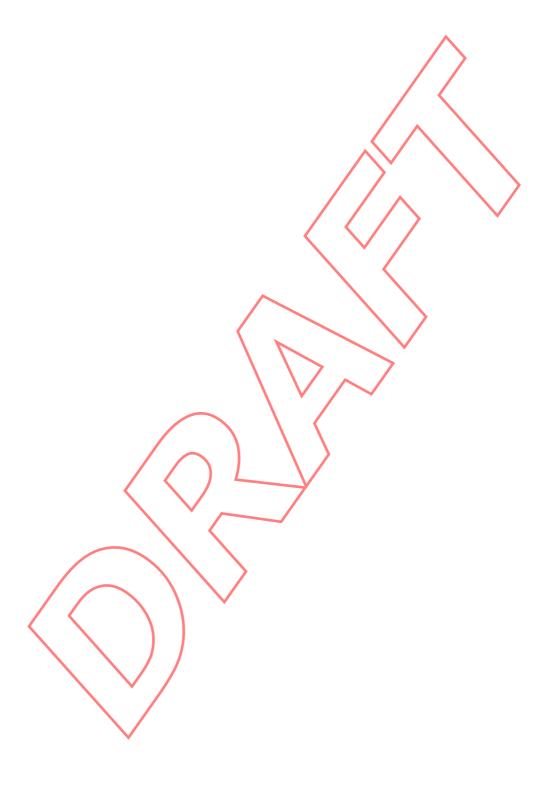
#### Computed Payment Schedule

Computed Payment Schedule Total Income Tax due Payments made in 2014 Balancing payment due by 31 January 2015	13,742.92 0.00 13,742.92
Payments on account for next year 31 January 2015 31 July 2015	2,500.00 2,500.00
Total payments required including this year's balance 31 January 2015 31 July 2015	16,242.92 2,500.00

#### Summary of Additional Schedules Used

The Individual Tax Return (SA100) Foreign (SA106)

Capital Gains Summary (SA108)



#### Data Input Report - The Individual Tax Return (SA100)

#### Box 1. Taxed UK interest etc.

No.	Date	Description	Reference	Net	Tax	Gross
1	05/04/2014	Lloyds TSB - Private Banking	86543268	1.00	0.25	1.25
2	05/04/2014	Lloyds Private Banking	12986168	531.85	132.96	664.81
3	05/04/2014	Lloyds TSB - Private Banking	17279068	8.86	2.22	11.08
4	05/04/2014	Lloyds TSB - Private Banking	1812 <b>7</b> 560	31.66	7.91	39.57
				573.37	143.34	716.71

#### Backing Schedule - The Individual Tax Return (SA100) 2013-14

Ms Elisabeth Millar 6 Adelaide Crescent Hove East Sussex BN3 2JE

Date of Birth: 03/01/1947 NI Number: PA418549B

#### Income

Interest and dividends from UK banks, building societies etc.

1. Taxed UK interest etc. Lloyds TSB - Private Banking Lloyds Private Banking Lloyds TSB - Private Banking Lloyds TSB - Private Banking 573.37 1.00 531.85 8.86 31.66

#### Finishing your Tax Return

Not paid enough tax

- 2. You owe tax for 2013-14, have a PAYE tax code, and DO NOT want us to collect the...
- 3. You are likely to owe tax for 2014-15 on the high income Child Benefit charge or

9. You do not have a bank or building soc. account or you want a cheque to be sent to...

Tax adviser details

15. Name

16. Telephone number

17. Address

18. Their reference for you

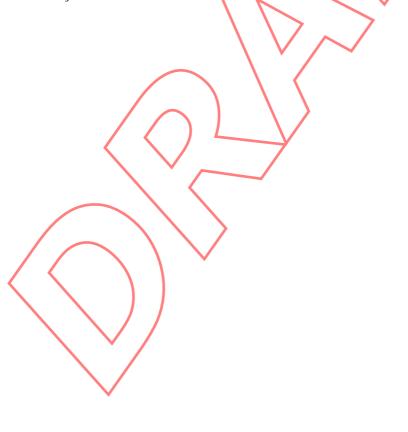
Alexander Rosse Limited 01908 395 900 Suite 140. Milton Key...

EMillar

Yes

Yes

Yes



#### Backing Schedule - Foreign (SA106) 2013-14

#### Foreign Tax Credit Relief

2. If you are calculating your tax, enter the total Foreign Tax Credit Relief on your income Interest and other income from overseas savings

194.40

3. Total Special Witholding Tax and any UK tax taken off

0.00

4. Taxable Amount Dividends from foreign companies 58,398.00

5. Total Special Witholding Tax and any UK tax taken off

0.00

6. Taxable Amount 7. Not qualifying for UK tax credit 3,571.00

Income from land and property abroad

26. Loss brought forward from earlier years

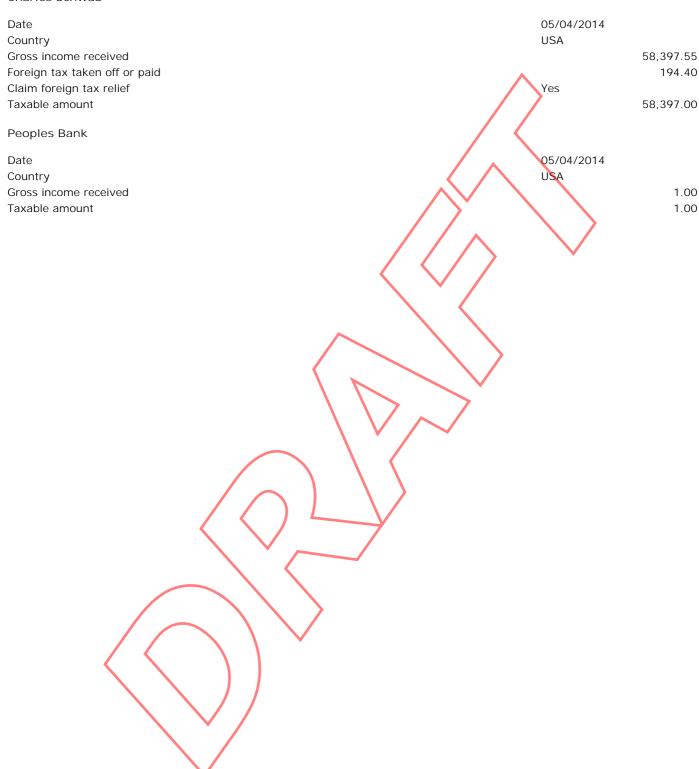
0.00

0.00



# Backing Schedule - Foreign (SA106) - Savings Income 2013-14

#### Charles Schwab



4,202.24

3,571.00

630.34

# Backing Schedule - Foreign (SA106) - Company Dividends 2013-14

Charles Schwab & co

Date 05/04/2014 Country USA Gross income received Foreign tax taken off or paid Taxable amount

12

# Backing Schedule - Capital Gains Summary (SA108) 2013-14

Summary of your enclosed computations

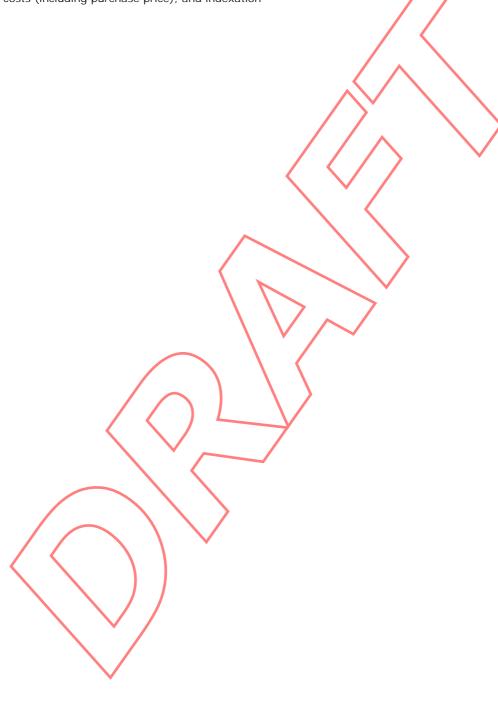
6. Total losses of the year 0.00 6b. Losses of the year used against gains 0.00

7a. Losses brought forward 27,084.00

Listed shares and securities

18. Number of disposals

19. Disposal proceeds20. Allowable costs (including purchase price), and indexation37,430.93



# Backing Schedule - Tax Calculation Summary (SA110) 2013-14

Payments on account

10. Claiming to reduce 2014-15 payments on account

Yes

11. Reduced first payment on account for 2014-15

2,500.00

