

Are you ready for your Audit?

Inf	ormation Required by CITB NI to Complete the Levy Audit	Yes	No
Salaries and Fees Paid (including those to working directors of limited companies)			
\triangleright	A copy of the end of year HMRC return P35		
\succ	At least <u>one</u> of the following for each tax year as stated in the attached letter:		
	• P14 End of year summary		
	P11 Wages deduction card		
	P60 Employees copy of end of year summary		
	A listing of all sub-contractors to whom payments were made plus details of all payments to these sub-contractors		
>	 The forms required for each tax year as stated in the attached letter are: HMRC monthly returns for PAYE and LOSC 		
	 A summary of names and total payments made to subcontractors throughout each individual tax year, if available 		
	Invoices supplied by sub-contractors and financial accounts		
Please inform the Levy Assessor at the time of the audit if you work outside Northern Ireland			
\triangleright	Do you work outside Northern Ireland?		
	As you do not pay a levy on emoluments relating to work outside Northern Ireland, the Levy Assessor will need a breakdown to show the percentage of work outside Northern Ireland by way of:		
	Separate accounts		
	• Turnover		
	Timesheets if available		

Please ensure if the audit is being conducted at your accountant's office, that you provide your accountant with a copy of this information