

SA800 Partnership Returns User Guide

Preparing and filing the Partnership Tax Return in Tax Optimiser — creating a partnership period, the details and declarations, trading income, the balance sheet, the Partnership Statement, supplementary pages, and submitting to HMRC.

Beta feature — Partnership (SA800) returns are currently in beta and are switched on for one accountant firm at a time. To gain access for your firm, email support@taxoptimiser.co.uk and the team will enable it and help you get started.

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Partnership (SA800) returns in Tax Optimiser (beta)

Prepare and file SA800 Partnership Tax Returns for LLP and partnership clients: a six-step wizard, self-calculating boxes, the official form as a PDF, and direct HMRC filing.

IN SHORT

- SA800 returns for LLP and partnership clients, in a six-step wizard
- Calculated boxes (3.65, 3.73, balance sheet totals) are derived automatically
- SA801/SA802/SA803/SA804 supplementary pages included
- Print the official SA800 form and file directly to HMRC
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

Tax Optimiser can now prepare and file the **SA800 Partnership Tax Return** for client partnerships — the annual return every UK partnership must send to HMRC, reporting the business's income and how the profit was shared between the partners. You enter the return in a six-step wizard, the arithmetic boxes calculate themselves as you type, you can print the official SA800 form at any point, and you submit to HMRC without leaving Tax Optimiser.

Who this is for

The feature applies to client organisations whose structure is a **Limited Liability Partnership** or an ordinary **Partnership** — the LLP (SA800) menu section only appears for those organisations. The partnership itself pays no tax on the return: the SA800 reports the results and the **Partnership Statement** allocates them, and each partner then carries their own share onto the partnership pages of their personal return. If you also prepare the partners' personal Self Assessment returns, Tax Optimiser's *Self Assessment (beta)* feature covers those, including the SA104 partnership pages.

What is supported today

The beta supports the **2025-26** return with:

- The **full trading income & expenses page** (boxes 3.29–3.73) — also valid below the £90,000 three-line-accounts threshold, so one screen serves every size of partnership — with the capital allowance pools, an optional breakdown of disallowable expenses, and the start and cessation dates of the business
- **Partnerships with no trade** — property or investment partnerships file without the trading pages at all
- The **summary balance sheet** (boxes 3.99–3.115)
- The **Partnership Statement** — any number of partners, with each share checked against the return
- The supplementary pages: **Land & Property (SA801)** with its expense and tax-adjustment boxes and residential finance costs, **Foreign (SA802)** savings and dividends, **Chargeable Assets (SA803)** listed asset by asset, and **Savings (SA804)** interest, dividends and other income
- Partner and agent declarations, provisional figures and the rest of page 8, and **amended returns**
- A populated, printable copy of the **official SA800 form**, with a schedule for everything the printed form has no box for

- Direct filing to HMRC over their online channel, with the return checked before it is sent, signed, and tracked until HMRC answers

Not yet supported: more than one trade or accounting period on a return, foreign property and offshore funds on SA802, and returns for years other than 2025-26.

Every calculated box on the form — net profit (3.65), net business profit for tax (3.73), the balance sheet totals, the partners' closing balance — is derived for you and shown read-only, so the return can never disagree with its own arithmetic.

The screenshot shows the 'Tax Optimiser' web application interface. The top navigation bar includes the logo, 'Organisations', 'Example Partners LLP', and 'SA800'. A user profile 'Erin Example' is in the top right. The left sidebar contains a menu with 'Overview', 'Details', 'Individuals', 'HMRC VAT', 'LLP (SA800)', 'Notes', and 'Back to Organisations'. The main content area is titled 'TAX ADJUSTMENTS & RESULT' and displays various tax calculation boxes. Box 3.65 'Net profit/(loss) for this accounting period' is £72,800.00. Box 3.66 'Disallowable expenses (total)' is £6,150.00. Box 3.67 'Goods taken for personal use and other adjustments that increase profits' is £0.00. Box 3.71 'Deductions from net profit other than capital allowances' is £0.00. Box 3.73 'Net business profit for tax purposes' is £70,550.00. Box 3.82 'Adjustment on change of accounting basis' is £0.00. Box 3.97 'CIS deductions made by contractors on account of tax' is £0.00. Box 3.117 'Net partnership charges paid (not already deducted as an expense)' is £0.00. Below these, the 'DISALLOWABLE EXPENSES BY CATEGORY (OPTIONAL BREAKDOWN OF BOX 3.66)' section shows boxes for 'Cost of sales' (3.30), 'Employee costs' (3.33), 'Construction industry subcontractor costs' (3.31), 'Premises costs' (3.34), 'Other direct costs' (3.32), and 'Repairs' (3.35), all currently at £0.00. A 'Logout' button is in the bottom left of the sidebar, and an upward arrow button is in the bottom right of the main content area.

How the return comes together

The wizard walks the form in the order an accountant naturally works: partnership details, trading income, balance sheet, partners, supplementary pages, then a review step that summarises the whole return before anything is sent. Each step's bubble gains a green tick once that step has what the return needs from it, and a red count whenever something on it would stop the return being filed, so you can see at a glance where there is still work to do.

DECLARATION – NOMINATED PARTNER AND PROVISIONAL FIGURES (PAGE 8)

Capacity, if signing for someone else 11.4

For example: executor, receiver

Say which figures are provisional, and why, in the additional information box on the Details step.

Scheme tax year end

10.9

Only sent with an agent declaration.

Example Partners LLP

Example Partners LLP

7000000002

06 Apr 2025 – 05 Apr 2026

Getting started with SA800 returns

Where the LLP (SA800) menu appears, what the returns list shows, what New Partnership Period prefills for you, and what a return costs to file.

IN SHORT

- LLP (SA800) menu appears only for partnership-structured organisations
- Statuses: Ready to start, Preparing, Submitted, Complete
- One 2025-26 return per partnership; the due date is 31 January 2027
- Firms use one credit per return; direct customers pay the standard fee once
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

SA800 returns hang off a **partnership period** — the partnership's equivalent of an accounting period, created and managed from the **LLP (SA800)** menu.

Before you start: the organisation must be a partnership

The LLP (SA800) menu section only appears when the selected organisation's **company structure** is *Limited Liability Partnership* or *Partnership*. If you can't see it for a client, check the structure type on the organisation's details first — and remember the feature is in beta, so it also needs to be enabled for your firm (email support@taxoptimiser.co.uk).

The returns list

Selecting **LLP (SA800)** opens the partnership's returns list: one row per period showing the partnership name, period start and end, how many partners are on the statement, and the period's status.

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Organisations > Example Partners LLP > Partnership (SA800) Returns

Erin Example

Example Partners LLP

Partnership (SA800) Returns

+ New Partnership Period

Partnership	Period start	Period end	Partners	Status
Example Partners LLP	06 Apr 2025	05 Apr 2026	3	Preparing

Open

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A period moves through the statuses **Ready to start** → **Preparing** → **Submitted** (the return is with HMRC) → **Complete** (HMRC has accepted it). A return that is Submitted or Complete is locked – see *reviewing, printing and submitting* for how to reopen one.

Creating a period

Click **New Partnership Period**. Tax Optimiser creates the **2025-26** return and opens the wizard straight away, prefilled with sensible defaults:

- **Period dates** of 6 April 2025 to 5 April 2026 – change them if the partnership’s accounts are drawn to a different date ending in that tax year
- The **partnership name** is taken from the organisation
- The **UTR** is prefilled from the tax reference held on the organisation’s details, if there is one
- **Traditional accounting (box 3.9)** starts ticked, because accounts prepared by an accountant are normally on the accruals basis and an LLP cannot use the cash basis – untick it on the Details step for a cash-basis partnership

There is one return per partnership for the year: if the 2025-26 return already exists, **New Partnership Period** simply opens it rather than creating a second.

The **filing due date** is set to **31 January 2027**, the deadline for a 2025-26 return filed online.

Working in the wizard

The return is a six-step wizard: **Details**, **Trading Income**, **Balance Sheet**, **Partners**, **Supplementary** and **Review & Submit**. Move between steps with **Previous** and **Next**, or click a step’s bubble to jump straight to it. A

bubble gains a green tick when its step has what the return needs, and a red count when something on it would stop the return being filed.

Nothing is stored until you click **Save** in the header. The footer shows whether there are unsaved changes, and if you try to leave the page with changes unsaved the browser asks you to confirm first. **Print SA800 (PDF)** sits in the header too, and is available whenever the return is saved.

What it costs

Preparing a return is free; you pay when you submit, once per return, and that covers any amended return for the same year too.

- **Accountant firms** use **one credit** per partnership return — the same credits you already buy for accounts and CT600 filing. If the firm has none left, the Submit step says so and links to **Buy credits**; nothing is sent until a credit is available.
- **Organisations without an accountant firm** pay the standard submission fee of **£10 plus VAT** by card when they first submit, and are then brought straight back to the return to send it.

SA800 details, declarations and the page 2 questions

The Details step: partnership name and live-checked UTR, boxes 3.1/3.2, period and start/cessation dates, the accounting basis and declarations, the page 2 questions and box 3.116.

IN SHORT

- UTR is checked as you type; fix failures before submitting (HMRC error 8205)
- Enter boxes 3.7 / 3.8 only if the business started or ceased in the year
- Tick "no trade" for a property or investment partnership
- The page 8 declaration is completed on the Review & Submit step
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

The first step of the wizard captures the partnership's identity and the whole-return declarations — everything on the front of the SA800 plus the yes/no questions from page 2.

The partnership's identity

The screenshot shows the 'Details' step of the SA800 Partnership Tax Return form. The interface includes a sidebar with navigation options: Overview, Details, Individuals, HMRC VAT, LLP (SA800), Notes, and Back to Organisations. The main form area contains the following fields and sections:

- Partnership name:** Example Partners LLP
- Partnership UTR:** 7000000002
- Name of business (3.1):** Example Partners LLP
- Description of partnership trade or profession (3.2):** Management consultancy
- Period start:** 06/04/2025
- Period end:** 05/04/2026
- Filing due date:** 31/01/2027
- Date the business started (3.7):** dd/mm/yyyy
- Date the business ceased (3.8):** dd/mm/yyyy
- Accounting basis and declarations:**
 - ☒ Traditional (accruals) accounting was used rather than the cash basis (box 3.9)
 - ☒ Agent is making the declaration (box 11.3.1)
 - ☐ This is an amended return
- ABOUT THE PARTNERSHIP (PAGE 2 QUESTIONS):**
 - ☐ The partnership had no trade or profession — property or investment income only (Q3 'no')

At the top right of the form, there are buttons for 'Print SA800 (PDF)' and 'Save'. The top navigation bar shows 'Organisations > Example Partners LLP > SA800' and a user profile for 'Erin Example'.

- **Partnership name** and **Partnership UTR** — the UTR is checked as you type against HMRC's own check-digit rule. A UTR that fails the check turns the field red immediately: HMRC rejects a return carrying a bad UTR outright (error 8205), so it is worth fixing here rather than at submission.
- **Name of business (box 3.1)** and **Description of partnership trade or profession (box 3.2)** — box 3.1 falls back to the partnership name if left blank.
- **Period start / end** and the **filing due date**. The period must end in the 2025-26 tax year.

- **Date the business started (box 3.7) and date it ceased (box 3.8)** — fill these in only when the business started or ceased during 2025-26. Entering a date answers the form’s “did the partnership start / cease” question “yes”; leaving it blank answers “no”.

Accounting basis and declarations

Three checkboxes sit under the dates:

- **Traditional (accruals) accounting was used rather than the cash basis (box 3.9)** — ticked on new returns. Untick it only for a partnership that really is on the cash basis; an LLP cannot be.
- **Agent is making the declaration (box 11.3.1)** — tick this when your firm declares on the partnership’s behalf; leave it clear for a partner declaration.
- **This is an amended return** — ticked for you when you reopen a return HMRC has already accepted; the submission is flagged as an amendment and replaces the original.

The page 2 questions

The screenshot shows the Tax Optimiser interface for an LLP (SA800). The left sidebar contains navigation links: Overview, Details, Individuals, HMRC VAT, LLP (SA800), Notes, and Back to Organisations. The main area is titled 'ABOUT THE PARTNERSHIP (PAGE 2 QUESTIONS)'. It includes checkboxes for 'Traditional (accruals) accounting was used rather than the cash basis (box 3.9)', 'Agent is making the declaration (box 11.3.1)', and 'This is an amended return'. Below this is a section for 'ABOUT THE PARTNERSHIP (PAGE 2 QUESTIONS)' with checkboxes for 'The partnership had no trade or profession — property or investment income only (Q3 "no")', 'A member was a company (Q5)', 'A member was not resident in the UK (Q5)', 'A member was a partner in a business controlled and managed abroad, and not UK domiciled or ordinarily resident (Q5)', 'The Partnership Statement is drawn up under Corporation Tax rules (statement box 4)', and 'The Partnership Statement is drawn up under the rules for non-residents (statement box 5)'. There are also checkboxes for 'Return is on behalf of a UKEIG or EEIG (Q6)', 'Exported goods outside the UK (Q6.1)', 'Exported services outside the UK (Q6.1)', and 'Exported neither goods nor services (Q6.1)'. A VAT section shows 'VAT in the trading figures' as '3.27 / 3.28' and a dropdown for 'Figures exclude VAT (3.28)'. At the bottom, there's a text box for 'ADDITIONAL INFORMATION (BOX 3.116)' with a placeholder text: 'For example: why the accounts do not cover the full period, provisional figures, or who you are signing for.' The footer shows '© 2026. Powered by Tax Optimiser v1.0.0.10 | Leave a review' and a 'Next' button.

- **The partnership had no trade or profession (Q3 “no”)** — for a property or investment partnership. The trading pages are left off the return altogether: the Trading Income and Balance Sheet steps become read-only (each shows a **Change on Details** button to bring you back here), and the supplementary pages and the Partnership Statement carry the whole return.
- **Questions 5, 6 and 6.1** — whether any member was a company, was not UK resident, or was a partner in a business controlled and managed abroad; whether the return is on behalf of a UKEIG or EEIG; and whether the partnership exported goods, services or neither. (Questions 1, 2 and 4 are answered for you from the supplementary pages you complete.)

- **The Partnership Statement is drawn up under Corporation Tax rules / the rules for non-residents (statement boxes 4 and 5)** — tick only when it applies to every member, because one statement is filed.
- **VAT in the trading figures (boxes 3.27 / 3.28)** — say whether the figures include or exclude VAT, for a VAT-registered partnership.

Additional information (box 3.116) is the free-text box HMRC reads for anything that needs explaining — for example why the accounts don't cover the full period, which figures are provisional and why, or who you are signing for.

The declaration itself — the nominated partner, the provisional-figure ticks, contact telephone, agent's name and any tax avoidance scheme reference (page 8) — is completed on the *Review & Submit step*, beside the Submit button.

SA800 trading income and expenses

The full SA800 income and expenses page: entering income and expense totals, the capital allowance pools, an optional breakdown of disallowables, and how the calculated boxes 3.65 and 3.73 drive the rest of the return.

IN SHORT

- One full income & expenses page for every partnership, any size
- Enter expenses gross; add back disallowables in box 3.66 (at least the depreciation)
- Capital allowance pools 3.13A to 3.21; totals 3.22 / 3.23 are calculated
- 3.73 feeds boxes 3.83/3.84 and the partner allocation
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

The Trading Income step is the heart of the return: the SA800's **full income & expenses page** (boxes 3.29–3.73). Tax Optimiser implements the full page for every partnership – it is also valid below the £90,000 three-line-accounts threshold, so there is one screen to learn regardless of the client's size.

Entering the figures

Every money box works the same way: type the amount (the £ sign, commas and spaces are all tolerated), and boxes that can go negative accept brackets – (1,500) means minus 1,500, matching how the form itself shows losses. Boxes with a grey tint are **calculated and read-only**; each one explains its own arithmetic underneath.

The screenshot displays the 'Trading Income' page for 'Example Partners LLP'. The interface includes a sidebar with navigation options and a main content area with a progress bar. The 'INCOME' section shows box 3.29 (Sales/business income) at £248,600.00 and box 3.50 (Other income/profits) at £1,200.00. The 'EXPENSES (TOTAL, INCLUDING DISALLOWABLE AMOUNTS)' section shows various expense categories with their respective amounts: 3.46 Cost of sales (£74,300.00), 3.47 Construction industry subcontractor costs (£0.00), 3.48 Other direct costs (£0.00), 3.51 Employee costs (£52,400.00), 3.52 Premises costs (£18,750.00), 3.53 Repairs (£2,150.00), 3.54 General administrative expenses (£6,880.00), 3.55 Motor expenses (£4,320.00), 3.56 Travel and subsistence (£3,100.00), 3.57 Advertising, promotion and entertainment, 3.58 Legal and professional costs, and 3.59 Bad debts.

Income and expenses

- **Income:** sales/business income (box 3.29, including goods taken for personal use) and other income/profits (3.50).
- **Expenses** (boxes 3.46–3.63): entered at their **full amounts including any disallowable part** — cost of sales, subcontractor costs, employee costs, premises, repairs, admin, motor, travel, advertising, legal, bad debts, interest and finance charges, depreciation, and other expenses. The disallowable total is added back separately in box 3.66.

If “**no trade or profession**” is ticked on the Details step, this step and the Balance Sheet step show a notice and must be left empty — nothing on them is sent to HMRC.

Capital allowances and balancing charges

taxoptimiser Organisations > Example Partners LLP > SA800 Erin Example

Example Partners LLP

- Overview
- Details
- Individuals
- HMRC VAT
- LLP (SA800)**
- Notes
- Back to Organisations
- Logout

CAPITAL ALLOWANCES & BALANCING CHARGES

3.13A Annual Investment Allowance	3.14 Zero-emission goods vehicle allowance	3.14A Capital allowances at the main rate on equipment, including cars
£ 8,400.00	£ 0.00	£ 0.00
3.15A Balancing charge on main rate equipment	3.16 Capital allowances at the special rate on equipment, including cars	3.17 Balancing charge on special rate equipment
£ 0.00	£ 0.00	£ 0.00
3.16A Zero-emission car allowance	3.18 Electric charge-point allowance	3.18A Structures and buildings allowance
£ 0.00	£ 0.00	£ 0.00
3.18B Freeport and investment zone structures and buildings allowance	3.20 Other capital allowances	3.21 Other balancing charges
£ 0.00	£ 0.00	£ 0.00
3.22 Total capital allowances	3.23 Total balancing charges	
£ 8,400.00	£	
Calculated: boxes 3.13A to 3.20.	Calculated: boxes 3.15A, 3.17 and 3.21.	

TAX ADJUSTMENTS & RESULT

3.65 Net profit/(loss) for this accounting period	3.66 Disallowable expenses (total)	3.67 Goods taken for personal use and other adjustments that increase profits
£ 72,800.00	£ 6,150.00	£ 0.00
Calculated: gross profit (3.49) + other income (3.50) - total expenses (3.64). A loss is shown in brackets.	The whole disallowable amount. You can break it down by expense category below; anything not broken down is filed as box 3.45.	

Each kind of allowance has its own box, as on the form: the **Annual Investment Allowance (3.13A)**, the zero-emission goods vehicle allowance (3.14), **main rate (3.14A)** and **special rate (3.16)** allowances on equipment and cars, the zero-emission car allowance (3.16A), electric charge-points (3.18), structures and buildings (3.18A, and 3.18B for freeports and investment zones), and **other capital allowances (3.20)**. Balancing charges go beside the pool they belong to (3.15A, 3.17) or in **other balancing charges (3.21)**. **Total capital allowances (3.22)** and **total balancing charges (3.23)** are calculated.

Tax adjustments and the calculated result

The screenshot shows the 'TAX ADJUSTMENTS & RESULT' screen in the Tax Optimiser software. The interface includes a sidebar with navigation options like Overview, Details, Individuals, HMRC VAT, LLP (SA800), Notes, and Back to Organisations. The main content area displays various tax adjustment boxes with their calculated values and descriptions.

Box Number	Description	Value (£)
3.65	Net profit/(loss) for this accounting period	72,800.00
3.66	Disallowable expenses (total)	6,150.00
3.67	Goods taken for personal use and other adjustments that increase profits	0.00
3.71	Deductions from net profit other than capital allowances	0.00
3.73	Net business profit for tax purposes	70,550.00
3.82	Adjustment on change of accounting basis	0.00
3.97	CIS deductions made by contractors on account of tax	0.00
3.117	Net partnership charges paid (not already deducted as an expense)	0.00

DISALLOWABLE EXPENSES BY CATEGORY (OPTIONAL BREAKDOWN OF BOX 3.66)

Box Number	Description	Value (£)
3.30	Cost of sales	0.00
3.31	Construction industry subcontractor costs	0.00
3.32	Other direct costs	0.00
3.33	Employee costs	0.00
3.34	Premises costs	0.00
3.35	Repairs	0.00

- **Net profit/(loss) (3.65)** – calculated: gross profit (3.49) + other income (3.50) – total expenses (3.64).
- **Disallowable expenses (3.66)** and **goods taken for personal use (3.67)** add back to profit. Depreciation (box 3.62) is never allowable, so box 3.66 must be at least the depreciation figure – the Review step tells you if it isn't.
- **Deductions from net profit other than capital allowances (3.71).**
- **Net business profit for tax purposes (3.73)** – calculated: 3.65 + 3.66 + 3.67 + balancing charges (3.23) – capital allowances (3.22) – other deductions (3.71). This figure drives the whole return: a positive result becomes the **taxable profit (3.83)** and a negative one the **allowable loss (3.84)**, and those are exactly what the Partnership Statement must allocate to the partners.
- **Adjustment on change of accounting basis (3.82)** – carried to box 11A of the Partnership Statement.
- **CIS deductions (3.97)** for tax deducted by contractors under the Construction Industry Scheme. It flows to box 24 of the Partnership Statement. (Box 3.98 is no longer part of the 2025-26 return.)
- **Net partnership charges paid (3.117)** – charges not already deducted as an expense; carried to box 29 of the Partnership Statement.

Breaking down the disallowable expenses (optional)

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Organisations > Example Partners LLP > SA800

Erin Example

Example Partners LLP

Overview

Details

Individuals

HMRC VAT

LLP (SA800)

Notes

Back to Organisations

Logout

DISALLOWABLE EXPENSES BY CATEGORY (OPTIONAL BREAKDOWN OF BOX 3.66)

3.30 Cost of sales

£ 0.00

3.31 Construction industry subcontractor costs

£ 0.00

3.32 Other direct costs

£ 0.00

3.33 Employee costs

£ 0.00

3.34 Premises costs

£ 0.00

3.35 Repairs

£ 0.00

3.36 General administrative expenses

£ 0.00

3.37 Motor expenses

£ 0.00

3.38 Travel and subsistence

£ 0.00

3.39 Advertising, promotion and entertainment

£ 450.00

3.40 Legal and professional costs

£ 0.00

3.41 Bad debts

£ 0.00

3.42 Interest and alternative finance payments

£ 0.00

3.43 Other finance charges

£ 0.00

3.44 Depreciation and loss/(profit) on sale

£ 5,500.00

3.45 Other expenses

£ 200.00

Always the figure in box 3.62.

Calculated: box 3.66 less boxes 3.30 to 3.44. It can't be negative.

Previous

All changes saved Step 2 of 6

Next

Box 3.66 is the one figure you must enter. If you want the return to show *which* expenses were disallowed, enter the amounts against their categories in boxes 3.30 to 3.43. Depreciation is always filed as box 3.44, and whatever is left of box 3.66 is filed as **other expenses (3.45)**, shown calculated at the bottom of the group. The itemised amounts cannot add up to more than box 3.66.

The SA800 balance sheet

Boxes 3.99 to 3.115: assets, liabilities and the partners' accounts, with all three totals calculated and a built-in way to check the sheet balances.

IN SHORT

- Totals 3.105/3.109/3.110/3.115 are calculated for you
- 3.112 mirrors box 3.65 automatically
- Brackets mean negative, matching the paper form
- Check 3.115 = 3.110 to prove the sheet balances
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

The Balance Sheet step covers the SA800's summary balance sheet (boxes 3.99–3.115) — a condensed snapshot of the partnership's position at the period end, with all three totals calculated for you.

Assets and liabilities

Balance Sheet
SA800 · Partnership Tax Return · Example Partners LLP

Print SA800 (PDF) Save

Details Trading Income Balance Sheet Partners Supplementary Review & Submit

ASSETS

3.99 Plant, machinery and motor vehicles	3.100 Other fixed assets (premises, goodwill, investments)	3.101 Stock and work in progress
£ 24,800.00	£ 0.00	£ 9,650.00
3.102 Debtors/prepayments/other current assets	3.103 Bank/building society balances	3.104 Cash in hand
£ 31,240.00	£ 18,970.00	£ 340.00
3.105 Total assets		
£ 85,000.00		

Calculated: boxes 3.99 to 3.104.

LIABILITIES

3.106 Trade creditors/accruals	3.107 Loans and overdrawn bank accounts	3.108 Other liabilities
£ 14,620.00	£ 10,000.00	£ 3,180.00
3.109 Total liabilities		
£ 28,800.00		

3.110 Net business assets

- **Assets** (3.99–3.104): plant, machinery and vehicles; other fixed assets; stock and work in progress; debtors and prepayments; bank balances; cash. **Total assets (3.105)** is calculated.
- **Liabilities** (3.106–3.108): trade creditors and accruals; loans and overdrawn bank accounts; other liabilities. **Total liabilities (3.109)** is calculated.
- **Net business assets (3.110)** — calculated as 3.105 minus 3.109; net liabilities show in brackets.

Partners' current and capital accounts

LIABILITIES

3.106 Trade creditors/accruals	3.107 Loans and overdrawn bank accounts	3.108 Other liabilities
£ 14,620.00	£ 10,000.00	£ 3,180.00
3.109 Total liabilities	3.110 Net business assets	
£ 27,800.00	£ 57,200.00	

Calculated: boxes 3.106 to 3.108.

Calculated: box 3.105 minus box 3.109. Net liabilities are shown in brackets.

PARTNERS' CURRENT AND CAPITAL ACCOUNTS

3.111 Balance at start of period	3.112 Net profit/(loss)	3.113 Capital introduced
£ 42,400.00	£ 72,800.00	£ 0.00
3.114 Drawings	3.115 Balance at end of period	
£ 58,000.00	£ 57,200.00	

Enter in brackets if overdrawn.

Mirrors box 3.65.

Calculated: 3.111 + 3.112 + 3.113 - 3.114. Shown in brackets if overdrawn.

← Previous All changes saved Step 3 of 6 Next →

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The final group reconciles the partners' combined accounts across the period:

- **Balance at start of period (3.111)** – enter in brackets if overdrawn
- **Net profit/(loss) (3.112)** – mirrors box 3.65 from the Trading Income step automatically
- **Capital introduced (3.113) and drawings (3.114)**
- **Balance at end of period (3.115)** – calculated: $3.111 + 3.112 + 3.113 - 3.114$

A useful cross-check before moving on: on a balance sheet that balances, the closing balance in **3.115 equals net business assets in 3.110**. If the two disagree, an asset, liability or drawings figure is missing or mistyped.

The Partnership Statement: partners and profit shares

Adding partners, boxes 6-12, entering each partner's share, and the live checks: the allocation-vs-return warning and the UTR check that prevents error 8205.

IN SHORT

- One row per partner: boxes 6, 8, 10, 11, 12 plus address and dates 7/9
- Enter trading shares directly; the percentage column splits everything else and must total 100%
- Shares must total 3.83 (profit) and 3.84 (loss) - submission blocked if not
- A single bad partner UTR = whole return rejected (8205)
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

The Partners step is the SA800's **Partnership Statement** — the schedule that tells HMRC who the partners were and how the period's result was divided between them. Each partner takes their share from here onto their own personal return.

Adding partners

taxoptimiser

Organisations > Example Partners LLP > SA800

Erin Example

Example Partners LLP

Overview
Details
Individuals
HMRC VAT
LLP (SA800)
Notes
Back to Organisations

Partners

SA800 - Partnership Tax Return - Example Partners LLP

Print SA800 (PDF) Save

DetailsTrading IncomeBalance SheetPartnersSupplementaryReview & Submit

+ Add partner

Partnership Statement — allocate each partner's share. Box numbers shown against each column. Every partner needs a UTR. Trading profit and loss shares are typed in; the property, savings, dividend, foreign, chargeable-asset and (unless entered here) CIS figures are split by the share %, so set the percentages to how those items are shared — they must total 100%. Use the arrow to add a partner's address and appointment/cessation dates.

Name 6	UTR 8	NINO 10	Profit share %	Share of profit 11	Share of loss 12	Share of CIS deductions
Jamie	22345	AB111	50.00	35275.00		
Sam S	90000	AB222	30.00	21165.00		
Robin	10971	AB333	20.00	14110.00		
Totals			100% of 100%	£70,550.00 box 3.83: £70,550.00	£0.00 box 3.84: £0.00	£0.00 box 3.97: £0.00

Previous

All changes saved | Step 4 of 6

Next

Click **Add partner** for each partner. The table columns carry the statement's box numbers: **name (box 6)**, the partner's own **UTR (box 8)**, **National Insurance number (box 10)**, and the shares of **profit (box 11)** and **loss (box 12)**. The arrow at the end of each row opens the partner's detail panel for their **address** and, where relevant, **date appointed (box 7)** or **date ceased (box 9)** — only enter those dates if they fall during 2024-25 or 2025-26.

taxoptimiser

Organisations > Example Partners LLP > SA800

Erin Example

Example Partners LLP

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LLP (SA800)

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Logout

Partners

SA800 · Partnership Tax Return · Example Partners LLP

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Details

Trading Income

Balance Sheet

Partners

Supplementary

Review & Submit

+ Add partner

Partnership Statement – allocate each partner's share. Box numbers shown against each column. Every partner needs a UTR. Trading profit and loss shares are typed in; the property, savings, dividend, foreign, chargeable-asset and (unless entered here) CIS figures are split by the share %, so set the percentages to how those items are shared – they must total 100%. Use the arrow to add a partner's address and appointment/cessation dates.

8	NINO 10	Profit share %	Share of profit 11	Share of loss 12	Share of CIS deductions 24	
345	AB111	50.00	35275.00			⌵ ⌵
000	AB222	30.00	21165.00			⌵ ⌵
971	AB333	20.00	14110.00			⌵ ⌵
Examplepton		Postcode EX2 9CC		Date appointed 7 01/07/2025	Date ceased 9 dd/mm/yyyy	
cessation date if it falls during 2024–25 or 2025–26.						
Totals	100% of 100%	£70,550.00 box 3.83: £70,550.00	£0.00 box 3.84: £0.00	£0.00 box 3.97: £0.00		

Allocating profit shares

Enter each partner's share of the **trading** result directly in the profit and loss columns, so agreements with fixed shares, salaries or interest on capital can be entered exactly as computed. The rule the statement must obey is simple: **the partners' shares must add up to the return** – box 11 shares to the taxable profit (3.83), box 12 shares to the allowable loss (3.84).

The **profit share %** column does a different job: it is how everything else on the statement is divided – property income, interest, dividends, foreign income and tax, disposal proceeds, residential finance costs, partnership charges, and CIS deductions unless you type each partner's CIS share in the last column. Set the percentages to how those items are actually shared; they must total **100%** whenever the return has any of them. Each share is rounded to the penny and the last partner takes any odd penny, so the partners always add back to the total.

A **totals row** under the table adds up the percentages and the profit, loss and CIS shares as you type, and shows each against the figure it must match – 100%, box 3.83, box 3.84 and box 3.97 – turning red where they differ. A warning above the table quotes the gap as well. Neither blocks saving – you can leave the allocation half-done and come back – but the return cannot be submitted until the shares match boxes 3.83/3.84 exactly.

Organisations > Example Partners LLP > SA800

Erin Example

Example Partners LLP

- Overview
- Details
- Individuals
- HMRC VAT
- LLP (SA800)
- Notes
- Back to Organisations

Partners

SA800 - Partnership Tax Return - Example Partners LLP

Print SA800 (PDF) Save

Details

Trading Income

Balance Sheet

Partners

Supplementary

Review & Submit

Partner allocations don't match the return, so it can't be submitted yet. Profit shares total **£65,275.00** against a taxable profit (box 3.83) of **£70,550.00**; loss shares total **£0.00** against an allowable loss (box 3.84) of **£0.00**.

Add partner

Partnership Statement — allocate each partner's share. Box numbers shown against each column. Every partner needs a UTR. Trading profit and loss shares are typed in; the property, savings, dividend, foreign, chargeable-asset and (unless entered here) CIS figures are split by the share %, so set the percentages to how those items are shared — they must total 100%. Use the arrow to add a partner's address and appointment/cessation dates.

Name 6	UTR 8	NINO 10	Profit share %	Share of profit 11	Share of loss 12	Share of CIS deductions
Jamie	22345	AB111	50.00	30000		
Sam S	90000	AB222	30.00	21165.00		
Robin	10971	AB333	20.00	14110.00		
Totals			100% of 100%	£65,275.00 box 3.83: £70,550.00	£0.00 box 3.84: £0.00	£0.00 box 3.97: £0.00

Previous

Unsaved changes | Step 4 of 6

Next

The checks that stop an HMRC rejection

Two per-partner checks run as you type:

- **Partner UTR** — required for every partner, and validated against the same HMRC check-digit rule as the partnership's own UTR. A blank UTR is flagged and blocks submission; one bad partner UTR causes HMRC to reject the *whole return* (error 8205), so the field turns red immediately.
- **NINO** — optional, but if you enter one it must be in the standard format (two letters, six digits and an optional final letter); spaces and lower case are tidied up for you. A malformed NINO blocks submission. No NINO is sent for a partner that is a company.

A partner who left before they joined (a date ceased earlier than the date appointed) is refused too, as HMRC would reject it.

Tax Optimiser — SA800 Partnership Returns User Guide (beta)

20 / 30

SA800 supplementary pages (SA801-SA804)

Land & Property, Foreign, Chargeable Assets and Savings on one screen - each page files only when it carries figures, and the totals calculate themselves.

IN SHORT

- All four supplementary pages on one step
- Pages with no figures are simply not filed - nothing to toggle
- Residential finance costs go in box 1.40, not in expenses
- SA803 is proceeds-only: list each asset, partners compute their own gains
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

Partnerships with income beyond the trade report it on the SA800's supplementary pages. The Supplementary step gathers all four on one screen; a page is only included in the submission **when it actually carries figures**, and the Review step lists which pages will go ("Supplementary pages with data").

taxoptimiser

Organisations > Example Partners LLP > SA800

Erin Example

Example Partners LLP

Supplementary

SA800 - Partnership Tax Return - Example Partners LLP

Print SA800 (PDF) Save

Details Trading Income Balance Sheet Partners Supplementary Review & Submit

Supplementary pages — Land & Property (SA801), Foreign (SA802), Chargeable Assets (SA803) and Savings (SA804). Box numbers for these pages come from each supplementary form's own guide.

LAND & PROPERTY (SA801) — INCOME AND EXPENSES

1.21 Rents and other income from land and property £12,000.00

1.22 Tax deducted from property income £0.00

1.23 Chargeable premiums £0.00

1.23A Reverse premiums £0.00

1.25 Rent, rates, insurance and ground rents £1,150.00

1.26 Repairs and maintenance £1,400.00

1.27 Finance costs (non-residential), including interest £0.00

1.28 Legal and professional costs £350.00

1.29 Cost of services provided, including wages £0.00

1.30 Other allowable property expenses £500.00

1.32 Net profit/(loss) £8,600.00

Residential finance costs go in box 1.40 instead.

Every figure on these pages is carried to the Partnership Statement and shared between the partners by their **profit share %** on the Partners step — each box's hint says which statement box it feeds.

Land & Property (SA801)

- **Income:** rents and other income (1.21), any **tax deducted** from it (1.22), chargeable premiums (1.23) and reverse premiums (1.23A).

- **Expenses** (1.25–1.30): rent, rates and insurance; repairs and maintenance; non-residential finance costs; legal and professional costs; cost of services provided; and other allowable expenses. **Net profit/(loss)** (1.32) is calculated.
- **Tax adjustments:** private use (1.33) and balancing charges (1.34) add back; the Annual Investment Allowance (1.35A), the other allowances (1.35B–1.36) and the cost of replacing domestic items (1.37) deduct. **Profit/(loss) for the return period (1.39)** is calculated from them and feeds statement box 19.
- **Residential finance costs (1.40)** – mortgage interest and similar costs on residential lets are *not* an expense. Enter them here and each partner receives their share in statement box 26 to claim the basic-rate tax reduction on their own return.

Under the grid, tick **traditional (accruals) accounting (box 1.22A)** if the property income is not on the cash basis – the Annual Investment Allowance on property can only be claimed with it.

Foreign (SA802)

Foreign savings income (box 2.6) and **foreign dividends** (box 2.6A), each before foreign tax, with the **foreign tax paid** on each and, under the grid, the **country** each came from. Foreign tax cannot be entered without the income it was paid on. Foreign property income and offshore funds are not supported yet.

Chargeable Assets (SA803)

The screenshot displays the Tax Optimiser software interface for the SA803: disposals of chargeable assets section. The interface is organized into a sidebar on the left and a main content area on the right. The sidebar contains navigation links: Overview, Details, Individuals, HMRC VAT, LLP (SA800), Notes, and Back to Organisations. The main content area includes several input fields for tax-related amounts, a section for supplementary page details with checkboxes for accounting methods, and a table for recording asset disposals. The table has columns for Description of asset, Unquoted shares, Disposal proceeds, and Further information. A 'Next' button is located at the bottom right of the main content area.

The partnership reports only the **disposal proceeds** from chargeable assets sold in the period. That is deliberate – a partnership isn't itself chargeable to capital gains tax, so **each partner computes their own gain or loss** on their share via their personal return.

You can type a single total in box 4.1, or click **Add disposal** to list each asset with a description, a tick for unquoted shares, its proceeds and any further information (up to 50 rows, 80 characters each). Once

disposals are listed, box 4.1 becomes their calculated total.

Savings (SA804)

- **UK bank and building society interest (gross)** — filed as untaxed interest unless you also enter **tax deducted**, in which case it is filed as taxed interest. HMRC requires the tax to be 20% of the gross, to within £1.
- **National Savings & Investments interest (7.4).**
- **Dividends** from UK companies and unit trusts, stock dividends and bonus issues (7.19–7.22).
- **Other income:** without tax deducted, as a profit (7.26) or a loss (7.27) but not both; or with tax deducted (7.30 gross and 7.29 tax, again 20%).

Like the main pages, anything the form derives is calculated read-only, and leaving a page untouched simply leaves it out of the filing — there is nothing to switch on or off.

Reviewing, printing and submitting the SA800

The checks that block a return HMRC would reject (each linked to its step), the page 8 declaration, the review summary, printing the official SA800 form and its schedule, what Submit really does, and what happens afterwards.

IN SHORT

- Submit is disabled until every listed problem is fixed; each has a Go to link
- The page 8 declaration lives on this step
- The printed PDF uses saved figures; the button waits for a save
- Submit = save, pay once, build, IRmark sign, send, poll for the outcome
- Amend an accepted return with Reopen as amended return
- BETA: email support@taxoptimiser.co.uk to enable it for your firm

The final step pulls the whole return together: the checks, the declaration, a summary to review, the official form to print, and the submission itself.

The final checks

taxoptimiser Organisations > Example Partners LLP > SA800

Review & Submit
SA800 - Partnership Tax Return - Example Partners LLP

Print SA800 (PDF) Save

Details Trading Income Balance Sheet Partners Supplementary Review & Submit

DECLARATION - NOMINATED PARTNER AND PROVISIONAL FIGURES (PAGE 8)

Nominated partner **11.3** Capacity, if signing for someone else **11.4**

Jamie Example For example: executor, receiver

The partner making the return. Needed (with at least two partners listed) for page 8 to be sent.

☐ This return includes provisional or estimated figures (box 10.1)
☐ The taxable profit or loss (boxes 3.83/3.84) is provisional (box 3.93)
 Say which figures are provisional, and why, in the additional information box on the Details step.

Contact telephone **9.1 / 9.2** Agent's name **9.3** Avoidance scheme ref **10.2** Scheme tax year end **10.3**

01632 960123 **Example and Co Accountants** **8 digits** **e.g. 2026**

Sent as the agent's number when the agent makes the declaration. Only sent with an agent declaration.

Partnership	Example Partners LLP
Name of business	Example Partners LLP
UTR	7000000002
Period	06 Apr 2025 - 05 Apr 2026

The summary shows the partnership, business name, UTR, period, the headline figures (net profit 3.65, taxable profit 3.83, allowable loss 3.84), the partner count against the totals actually allocated, which supplementary pages carry data, and the declaration type.

Above it, Tax Optimiser lists **everything that would make HMRC reject the return**, checked against HMRC's own rules as you type. While anything is listed, **Submit to HMRC** stays disabled. The usual ones are:

- A **UTR** missing or failing the check digit — the partnership's, or any partner's (every partner needs one)
- An **allocation mismatch** — the partners' shares don't add up to boxes 3.83/3.84, or the profit share percentages don't total 100% when the return has property, savings or other shared items
- **Depreciation not added back** — box 3.66 is less than the depreciation in box 3.62
- **Tax deducted that isn't 20%** of the gross interest, or a negative figure in a box that can't be negative
- A **period that doesn't end in 2025-26**, or a name or description longer than HMRC allows

Each problem carries a **Go to...** link to the step that owns it, and that step's bubble shows a red count of its outstanding problems, so there is no hunting for the box to fix.

taxoptimiser Organisations > Example Partners LLP > SA800 Erin Example

Example Partners LLP

Review & Submit
SA800 · Partnership Tax Return · Example Partners LLP

Print SA800 (PDF) Save

Details Trading Income Balance Sheet **Partners** Supplementary Review & Submit

This return can't be submitted yet. Each problem links to the step where you can fix it:

- Partner allocations don't match the return: profit shares total 65,275.00 against box 3.83 of 70,550.00; loss shares total 0.00 against box 3.84 of 0.00. [Go to Partners](#)

DECLARATION — NOMINATED PARTNER AND PROVISIONAL FIGURES (PAGE 8)

Nominated partner **11.3** Capacity, if signing for someone else **11.4**

Jamie Example For example: executor, receiver

The partner making the return. Needed (with at least two partners listed) for page 8 to be sent.

☐ This return includes provisional or estimated figures (box 10.1)
☐ The taxable profit or loss (boxes 3.83/3.84) is provisional (box 3.93)

Say which figures are provisional, and why, in the additional information box on the Details step.

Contact telephone **9.1 / 9.2** Agent's name **9.3** Avoidance scheme ref **10.2** Scheme tax year end **10.3**

01632 960123 **Example and Co Accountants** **10.2** **10.3**

Sent as the agent's number when the agent makes the declaration. Only sent with an agent declaration. **8 digits** e.g. 2026

Partnership **Example Partners LLP**

The declaration (page 8)

The screenshot shows the 'DECLARATION - NOMINATED PARTNER AND PROVISIONAL FIGURES (PAGE 8)' form in the Tax Optimiser interface. The left sidebar contains navigation links for 'Example Partners LLP', 'Overview', 'Details', 'Individuals', 'HMRC VAT', 'LLP (SA800)', 'Notes', and 'Back to Organisations'. The main form area includes the following sections:

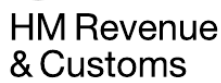
- Nominated partner (11.3):** A text box containing 'Jamie Example'. Below it, a note states: 'The partner making the return. Needed (with at least two partners listed) for page 8 to be sent.'
- Capacity, if signing for someone else (11.4):** A text box containing 'For example: executor, receiver'.
- Provisional figures:** Two checkboxes are present: '☐ This return includes provisional or estimated figures (box 10.1)' and '☐ The taxable profit or loss (boxes 3.83/3.84) is provisional (box 3.93)'. Below these, a note says: 'Say which figures are provisional, and why, in the additional information box on the Details step.'
- Contact telephone (9.1 / 9.2):** A text box containing '01632 960123'. Below it, a note states: 'Sent as the agent's number when the agent makes the declaration.'
- Agent's name (9.3):** A text box containing 'Example and Co Accountants'. Below it, a note states: 'Only sent with an agent declaration.'
- Avoidance scheme ref (10.2):** A text box containing '8 digits'.
- Scheme tax year end (10.3):** A text box containing 'e.g. 2026'.
- Summary table:** A table summarizing the partnership details and figures.

Partnership	Example Partners LLP
Name of business	Example Partners LLP
UTR	7000000002
Period	06 Apr 2025 - 05 Apr 2026
Net profit/(loss) (3.65)	£72,800.00
Taxable profit (3.83)	£70,550.00
Allowable loss (3.84)	£0.00
Partners	3
Total profit allocated	£70,550.00
Total loss allocated	£0.00

- **Nominated partner (box 11.3)** and, if someone is signing for them, the **capacity (box 11.4)**. HMRC only accepts page 8 with a nominated partner and at least two partners listed, so enter the name whenever you use anything else in this group.
- **This return includes provisional or estimated figures (box 10.1)**, and separately **the taxable profit or loss is provisional (box 3.93)**. Say which figures are provisional, and why, in the additional information box on the Details step.
- **Contact telephone (boxes 9.1 / 9.2)** – digits and spaces only. It is sent as the agent's number, with the **agent's name (box 9.3)**, when the agent makes the declaration (ticked on the Details step).
- **Tax avoidance scheme** – the 8-digit scheme reference (box 10.2) and the year the tax year ends (box 10.3), for a disclosed scheme.

Printing the official form

Print SA800 (PDF) renders the partnership's figures onto the official HMRC SA800 form – ideal for a review file or for the client's records. The button appears in the wizard header throughout. **The PDF is built from saved figures**, so while you have unsaved changes it is greyed out until you click Save.



Partnership Tax Return 2026

Tax year 6 April 2025 to 5 April 2026 (2025–26)

Tax reference

Date

HM Revenue and Customs office address

Issue address

Telephone

For
Reference

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2025 to 5 April 2026.

You can file the tax return using either:

- this form and any supplementary pages you need
- the internet (you'll need to buy commercial software). Most people file online. If you file online you'll receive an instant online acknowledgement telling you that we've received your tax return safely. To file online, go directly to our official website by typing www.gov.uk/file-your-self-assessment-tax-return into your internet browser address bar.
- Do not use a search website to find HMRC services online.

Make sure that your tax return, and any documents asked for, reach us by:

- 31 October 2026 if you complete a paper tax return
- 31 January 2027 if you file online

Please see the Partnership Tax Return Guide for filing dates if this notice was given after 31 July 2026 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They'll have to pay interest and may have to pay a late payment penalty on any tax they pay late.

We check all tax returns and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the tax return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

The Partnership Tax Return – your responsibilities

We've sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure that you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2026).

If you need help:

- refer to the Partnership Tax Return Guide, go to www.gov.uk/taxreturnforms
- phone the number above – we can answer most questions by phone
- when the office is closed, phone our helpline on 0300 200 3310 for general advice
- go to www.gov.uk/self-assessment-tax-returns

The printed form carries the short Partnership Statement and three partners. Anything it has no box for — a fourth partner onwards, the full statement's lines, and the figures from the supplementary pages — is listed, exactly as filed, on a **schedule** after page 8.

Partnership Statement — boxes not on the printed (short) statement

19	Profit/(loss) from UK land and property	8,600.00
	Jamie Example	4,300.00
	Sam Sample	2,580.00
	Robin Demo	1,720.00
26	Residential finance costs (UK property)	2,400.00
	Jamie Example	1,200.00
	Sam Sample	720.00
	Robin Demo	480.00
30	Disposal proceeds of chargeable assets	15,000.00
	Jamie Example	7,500.00
	Sam Sample	4,500.00
	Robin Demo	3,000.00

UK property (SA801)

1.21	Rents and other income from land and property	12,000.00
1.22A	Traditional accounting used rather than the cash basis	X
1.25	Rent, rates, insurance and ground rents	1,150.00
1.26	Repairs and maintenance	1,400.00
1.28	Legal and professional costs	350.00
1.30	Other allowable property expenses	500.00
1.32	Net profit/(loss)	8,600.00
1.39	Profit/(loss) for the return period	8,600.00
1.40	Residential finance costs	2,400.00

Disposal of chargeable assets (SA803)

4.1.3	Leasehold storage unit, Sample Wharf — Sold 14 November 2025	15,000.00
4.1	Total disposal proceeds	15,000.00

What Submit to HMRC actually does

Clicking **Submit to HMRC** saves your changes and takes payment for the return if it hasn't been paid for — one credit for an accountant firm, or the standard submission fee by card for an organisation without one (see *getting started*). It then builds the SA800 from the saved return, signs it with an **IRmark** (the tamper-evident signature HMRC requires), sends it over HMRC's online channel, and polls until HMRC confirms the outcome. On success the screen confirms "**SA800 submitted to HMRC**" and the return becomes Complete.

After you submit

The Review step keeps a list of **Submissions to HMRC**: when each was sent, its status, the IRmark, HMRC's correlation ID and, for one that was not accepted, HMRC's reason.

- **HMRC is slow to answer** — the submission shows "With HMRC — awaiting their response" and the return is locked so it cannot be sent twice. Tax Optimiser checks again automatically every 15 minutes; **Check status** asks straight away.
- **HMRC rejects the return** — the reason is shown, the return unlocks, and you fix it and submit again at no further charge.
- **HMRC accepts the return** — it is locked. To change it, click **Reopen as amended return**: the return unlocks with the amended-return flag set, and the next submission replaces the original.

Every submission's full exchange with HMRC is logged, so if anything looks wrong, email support@taxoptimiser.co.uk and the team can trace the filing end to end.