

**Large Business**  
[address]

**Phone** [phone number]

**Email** [email address]

**Date** [date]  
**Ref** [reference number]

**Web** [www.gov.uk](http://www.gov.uk)

Dear [ ],

### **Patent Box: Information to include with your tax return**

We're writing to businesses that have a Patent Box deduction on their Company Tax Returns.

Some businesses don't supply supporting information and calculations for their Patent Box figure. If you don't supply this information, it makes it harder for us to check if your Patent Box computation is accurate. This means we're more likely to need to ask for further information or start a formal check of your Patent Box deduction.

### **What we'd like you to do**

1. Please read the Guidelines for Compliance 9 (GfC9), especially the sections 'Information to include with your return' and 'Record keeping'. Go to GOV.UK and search 'gfc9'.
2. When you submit your next Company Tax Return, include any supporting information and calculations either:
  - with your accompanying Corporation Tax computations
  - in a Patent Box report, as a PDF document

It's not mandatory for you to do this. The GfC9 is guidance only but following it will make you less likely to be the subject of a compliance check. We're asking you to do it voluntarily, to help us process your deduction more quickly and avoid delaying any tax repayment we may owe you.

### **The right amount of supporting information**

This will vary for different businesses and transactions, depending on the facts and circumstances. Not every business needs to supply complex detail or every computation. We recommend that you supply a level of detail that's reasonable and proportionate to the

circumstances of your Patent Box computation. GfC9 has more advice, and examples of what information to include.

You have to keep records as evidence to support entries in your Company Tax Return. So, you should already have the records and information to support your Patent Box deduction.

### **More information**

For more Patent Box guidance, go to GOV.UK and search 'use the patent box to reduce your corporation tax on profits' and 'cird200000'.

If you have any questions about Patent Box or how this guidance applies to your company:

- contact your Customer Compliance Manager (CCM) if you have one.
- email us at [RD.IncentivesReliefs@hmrc.gov.uk](mailto:RD.IncentivesReliefs@hmrc.gov.uk), if you don't have a CCM – include 'Patent Box' in the subject line.

You can find the Patent Box legislation in Part 8A of the Corporation Tax Act 2010.

**LB:** If you have an agent acting for you, you may want to show them this letter, as we have not sent them a copy.

**WMBC & ISBC:** If you've told us that you have an adviser, we've also written to them.

### **WMBC & ISBC: Extra support**

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us.

We'll help you in whatever way we can.

For more information about this, go to GOV.UK and search for 'get help from HMRC if you need extra support'.

Yours sincerely

[Signature]