

## **Income Tax and Corporation Tax Pay and File Returns**

### **Part 38-01-02**

This document was last reviewed May 2017

#### **Summary**

This manual explains the process to be followed in order to attach (when you have been expressly asked to do so) supporting documents, for both paper forms and forms filed through ROS.

## Forms 11 and CT1 - attachments to returns

Forms CT1 and the majority of Forms 11 are subject to [Mandatory e-filing](#) regulations.

### **The instruction in the following paragraph relates to the small number of cases where a paper form is submitted.**

Taxpayers should not submit any supporting documentation with their Return except where expressly asked to do so. For example, where you have a genuine doubt about any item in the return you should indicate this and set out the point at issue on the appropriate pages of the Return. You should enclose any supporting documentation in support of the expression of doubt with your Return. (An expression of doubt can only be made where both the return and the supporting documentation were submitted on or before the return filing date).

Other supporting documentation, including business accounts, must however be retained for six years as it may be requested by Revenue for the purpose of an assurance check or an audit.

### **The instruction in the following paragraph relates to cases where a return is filed through ROS.**

Taxpayers should not submit any supporting documentation with your Return except where expressly asked to do so. For example, where you have a genuine doubt about any item in the return you should indicate this and set out the point at issue on the appropriate pages of the Return. You should submit any supporting documentation in support of the expression of doubt electronically via MyEnquiries.

(An expression of doubt can only be made where both the return and the supporting documentation were submitted on or before the return filing date).

Other supporting documentation, including business accounts, must however be retained for six years as it may be requested by Revenue for the purpose of an assurance check or an audit.

### **Link:**

[Guide to Completing Pay and File Tax Returns](#)