YOUR ADDRESS

EIS Special Relief Team
HMRC
Elgin House
20 Haymarket Yards
EDINBURGH EH12 5WN

Dear Sir, DATE

NAME
TAX REFERENCE
NINO

Special Relief - *YEAR* <*X*>

I wish to make a claim for special relief under Schedule 1AB TMA 1970 Para 3A for the year to X.

An excessive determination of my liability has been made.

I have not previously made a claim for special relief or for equitable liability.

I have not been subject to Court proceedings for any tax charged by the determination(s) included in this claim where I was present or legally represented at a Judgment hearing.

The grounds for the relief claim are as follows:

_____

This is where you need to make your case.

All my tax affairs are up to date apart from those to be covered by this claim.

I can confirm that the particulars given in this claim and are correct and complete to the best of my information and belief.

Yours faithfully

TAXPAYER NAME