

## Unable to file using SA online – claim for reasonable excuse

1 Name of taxpayer \_\_\_\_\_

2 UTR of taxpayer \_\_\_\_\_

*Reason for claiming reasonable excuse:*

3 Failure to file online due to an IT issue  
(S118(2) TMA 70 refers)  Yes

No

4 Failure to file online due to a non-IT issue  
(S93 or S93(A) TMA 70 refers)  Yes

No

*Reason for filing on paper:*

5 Is a copy of any error message attached?  Yes

No - If no, question 6 needs  
to be completed

6 Please explain why a return could not be  
filed online

7 What was the date when you tried to file  
the particular return online  
*or*  
realised that it could not be filed online

\_\_\_\_\_

8 Which software product are you using?

\_\_\_\_\_

9 Date of claim

\_\_\_\_\_

10 Agent's name

\_\_\_\_\_

11 Agent's contact details and address

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12 Agent's client reference

\_\_\_\_\_