

# Checklist – what to include in your exemption application for Making Tax Digital for Income Tax



A voice for the unrepresented.

Here are some tips for completing your exemption application to HMRC by letter if you believe you are digitally excluded.

- Include the letter heading “Making Tax Digital for income tax – digitally excluded application” so your letter gets to the right place and is processed quicker.
- You will need to include the following information in your application:
  - your National Insurance number
  - your name and address
  - details of how you currently submit your tax return (including if someone else helps you do this)
  - the reason you think you’re digitally excluded, including any additional information to support your claim.
  - whether you have an agent (for example, an accountant or tax adviser)
  - details of any additional needs you have so that HMRC can provide the right support.
- You should include a detailed explanation of why you believe you are digitally excluded. For example, it won’t be enough to say that you need an exemption because of your age. You will have to explain how your age impacts your ability to be able to comply with the requirements.
- A friend or family member can apply on your behalf. They will need to provide written authorisation that includes your signature as well as details on how they are connected to you.

For the most up to date information, please refer to our website at [www.litr.org.uk](http://www.litr.org.uk).  
For further information on exemptions for Making Tax Digital, visit <https://www.litr.org.uk/tax-nic/making-tax-digital-income-tax/making-tax-digital-exemptions>.