The request, and the reply

United Kingdom edition

PART 1: THE REQUEST, FROM THE INCOMING ACCOUNTANT

[Firm letterhead]

[Date]

[Existing accountant's firm]
[Address]

Our ref: [reference]

Dear [Name / Sirs],

[Client name] ([company number / UTR])

PROFESSIONAL ENQUIRY

We have been approached by [Client name] to act as [accountants / tax advisers / payroll agents] with effect from [the year ending [date] / the tax year [year] / [date]]. We enclose [a letter / an email] from [Client name] authorising you to discuss their affairs with us and to release the information below.

Please let us know of any circumstances or information we should consider when deciding whether to accept this appointment. If there are none, please confirm that to us.

HANDOVER INFORMATION

If there is nothing we need to be aware of, please also send us the following, or confirm that you have already provided it to the client:

1. The last set of accounts approved by the client, for the [year/period] ended [date], with a detailed trial balance that agrees to them.
2. The Corporation Tax computation and return for that period, with capital allowances pools and any losses carried forward.
3. [The client's Self Assessment return and computation for [tax year], and details of payments on account.]
4. [The latest VAT return, the VAT scheme used, and the date the next return is due.]
5. [Payroll: the last full payment submission, the PAYE reference and the date of the last pay run you processed.]
6. Details of any open HMRC enquiries, correspondence awaiting a reply, or elections and claims with a time limit that falls in the next [twelve] months.
7. [Any books and records belonging to the client that you hold.]

We would be grateful for your reply by [date, at least two weeks from now].

Yours sincerely,
[Name], [Firm name]

Enclosure: authority from [Client name]

PART 2: THE REPLY, FROM THE OUTGOING ACCOUNTANT

[Firm letterhead]

[Date]

[Incoming accountant's firm]
[Address]

Your ref: [reference]

Dear [Name],

[Client name] ([company number / UTR])

Thank you for your letter of [date]. [Client name] has authorised us to respond. Use the paragraph that applies.

VERSION A: NOTHING TO REPORT

We are not aware of any professional reason why you should not accept this appointment. [The handover information you requested is enclosed / will follow by [date].] [Fees of [amount], invoiced on [date], remain outstanding.]

VERSION B: MATTERS YOU SHOULD KNOW ABOUT

Before you decide whether to accept this appointment, you should be aware of the following: [state each matter factually and specifically, for example: "The client told us on [date] of rental income received since [date]. It has not yet been disclosed to HMRC, and full disclosure is needed for every period affected."] [The handover information will follow by [date].]

VERSION C: THE CLIENT HAS NOT GIVEN CONSENT

[Client name] has not given us authority to respond to your enquiry, so we are unable to give you a substantive reply.

Yours sincerely,
[Name], [Firm name]

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