LITRG guidance on HMRC’s one-to-many campaign: provisional figures in tax returns

Personal tax

May 2026



22 April 2026

LITRG have published a news article containing guidance on what taxpayers need to do if they receive a letter from HMRC as part of their one-to-many campaign on provisional and rounded figures in tax returns.

HMRC took 2024/25 tax returns that were submitted early and reviewed them for provisional figures and round sums. In March, they sent out letters to taxpayers identified as having submitted either a provisional figure or a round sum in their tax return. The aim of the one-to-many campaign is to remind the taxpayers that they need to amend their tax return once they have the final figure. Although the normal deadline for amending 2024/25 tax returns is 31 January 2027, HMRC is encouraging recipients to make the amendments as soon as possible.

LITRG published a news article explaining what taxpayers need to do if they receive a letter from HMRC. The article also highlighted LITRG's website guidance on one-to-many campaigns more generally.

The article explains that taxpayers who receive a letter should not ignore it but should check their 2024/25 tax return. If someone has included provisional figures in their tax return, they must amend it once they know the final figures. Significantly, they need to amend their tax return even if the final figures are the same as the provisional figures – they need to untick the box that indicates the tax return contains provisional figures.

HMRC have also issued letters where they think a sum may be rounded. If the tax return does not actually contain a rounded sum, the taxpayer does not need to amend their return (assuming it is otherwise complete and accurate). However, it is our understanding that HMRC may open an enquiry if the taxpayer does not amend their 2024/25 tax return, so we suggest that the taxpayer should contact HMRC to let them know if they think that there is no need to amend the tax return.

The article directs the taxpayer to guidance on associated topics on the LITRG website, including on compliance checks, penalties and one-to-many campaigns.

The full article is available on the LITRG website here.

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