

MTD Q1

72-Hour Closeout 2026

A four-page handoff packet for UK practices coordinating the first standard Making Tax Digital for Income Tax quarterly update. It helps surface blockers, separate review from submission, and retain a short receipt trail before the 7 August deadline.

STANDARD Q1	STANDARD DEADLINE
6 APR - 5 JUL	7 AUG 2026
Calendar option: 1 Apr - 30 Jun	Submit through compatible software

Run the first pass in 30 minutes

T-72 / Build the exception view

- ☐ List one pseudonymous row for every expected business or property source.
- ☐ Mark compatible software access, authorisation, period choice, records, reviewer, and submitter as Yes, No, or Unknown.
- ☐ Assign every No or Unknown to one owner with a same-day next action.

T-48 / Reconcile and review

- ☐ Confirm the cumulative income and expense totals shown in compatible software against the approved review source.
- ☐ Resolve known record errors before approval; keep unresolved items visible in the exception board on page 2.
- ☐ Confirm the authorised reviewer and submitter are separate where the practice policy requires it.

T-24 / Lock the handoff

- ☐ Freeze the period, source list, totals, reviewer decision, submitter, and planned submission window.
- ☐ Move credentials, taxpayer identifiers, raw records, and identity evidence out of this packet.
- ☐ Record only approved evidence-location references and a client or taxpayer alias.

Submit / Retain the receipt

- ☐ Submit only through HMRC-compatible software and capture its confirmation or response reference.
- ☐ Record outcome, exception owner, evidence location, and the next quarterly review date on page 4.

EXCEPTION CONTROL

Do not let a hidden blocker reach the submitter.

Use aliases only. Add one row per blocking condition rather than one row per client. A row closes only when the named owner records a result and approved evidence-location reference.

ALIAS	SOURCE	BLOCKER	OWNER	DUE	RESULT / EVIDENCE REF

Escalate instead of guessing

STOP	The income source, period, authorised taxpayer or client, software connection, or cumulative totals cannot be confirmed.
HOLD	The reviewer has an open exception, the submitter lacks authority, or the practice cannot retain the confirmation safely.
ROUTE	Use the live HMRC guidance, compatible-software support, or qualified tax advice. This packet does not resolve scope or filing decisions.

DATA BOUNDARY	Never place Government Gateway credentials, National Insurance numbers, full addresses, bank details, raw tax records, identity documents, or personal access codes in this packet.
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Keep four decisions visibly separate.

STAGE	CONTROL	OWNER / DATE	RESULT / REFERENCE
1 / Prepare	Sources, period, records and known corrections are ready for review.	_____ _____	_____
2 / Review	Cumulative totals and exceptions have a recorded reviewer decision.	_____ _____	Approved / Hold Ref: _____
3 / Submit	The authorised operator submits through compatible software.	_____ _____	Accepted / Rejected / Pending
4 / Retain	Confirmation, rejection details or retry evidence is stored in the approved system.	_____ _____	Location: _____ Ref: _____

Submission result card

Alias / source		Period	
Software		Submitted at	
Outcome	Accepted / Rejected / Pending	Response ref	
Retry owner		Retry due	
Evidence location			

FIRST-YEAR NOTE

HMRC says no penalty points will be issued for late quarterly updates in 2026-27. The deadline and record-keeping workflow still exist, and all quarterly updates must be sent before the tax return can be submitted.

Turn Q1 into a reusable quarterly control.

Close the quarter

- ☐ Store the accepted confirmation or the rejected response and retry trail in the approved system.
- ☐ Close or reassign every exception; do not leave an ownerless blocker in the next-quarter queue.
- ☐ Record the compatible software, period choice, evidence location and reviewer route for reuse.
- ☐ Schedule the next standard quarterly update for 7 November 2026 and a review date before it.

Next-quarter handoff

CONTROL	HANDOFF
Owner	_____
Review date	_____
Software / period	_____
Open exceptions	_____
Evidence location	_____

Official sources checked 4 August 2026

TOPIC	LIVE SOURCE
First deadline and affected cohort	https://www.gov.uk/government/news/deadline-approaches-for-first-making-tax-digital-quarterly-update
Dates and sequence	https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/before-you-use-this-guide
Digital records and first-year note	https://www.gov.uk/guidance/use-making-tax-digital-for-income-tax/create-digital-records
Compatible software	https://www.gov.uk/guidance/find-software-that-works-with-making-tax-digital-for-income-tax

MULTI-CLIENT DESK UK Practice Deadline Desk 2026 - \$59 price hypothesis. Eight-sheet Excel queue, seven-page operator playbook, and this closeout pack. profitflow-kr.cosmocho.chatgpt.site/uk-practice-deadline-desk

Boundary: This independent packet is not MTD-compatible software and does not determine scope, create digital records, calculate tax, sign up a taxpayer, authorise an agent, access HMRC, submit an update, provide tax or legal advice, or guarantee compliance. Re-check live HMRC guidance and use qualified advice where needed.