
Corporation Tax for a CIO User Guide

The full journey for a Charitable Incorporated Organisation in Tax Optimiser — signing up as a CIO, the accounting period, the trial balance and computation, the CT600E exemption claim, attaching the trustees' SORP accounts, and filing to HMRC.

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A CIO files a CT600 but nothing at Companies House, and its SORP accounts go to HMRC as a PDF. Here is the whole journey, from signing up to sending the return.

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Corporation Tax for a Charitable Incorporated Organisation (CIO)

A CIO files a CT600 but nothing at Companies House, and its SORP accounts go to HMRC as a PDF. Here is the whole journey, from signing up to sending the return.

IN SHORT

- A CIO files a CT600 but never files at Companies House and has no company number
- Answer the dashboard Corporation Tax question with "Charitable Incorporated Organisation" - accountants pick it from the company structure dropdown instead
- Leave the Companies House number blank, or a register sync will reset the organisation to a limited company
- A CIO gets no Corporation Tax UTR automatically; register the charity with HMRC first
- The CT600E appears automatically because the company type is set to Charity
- The signed trustees' SORP accounts must be attached as a PDF - the return cannot be filed without it
- HMRC issues notices to deliver to charities periodically, not every year

A **Charitable Incorporated Organisation** is a charity that is also a body corporate — so it is a “company” for Corporation Tax purposes, but it is registered with the **Charity Commission** and not with Companies House. That combination makes its filing journey different from every other structure in Tax Optimiser, and this article walks the whole of it: signing up, telling us you are a CIO, preparing the figures, claiming charitable exemption on the CT600E, attaching your trustees’ accounts, and sending the return to HMRC.

What a CIO files, and what it doesn't

Three things are true of a CIO at the same time, and each one shapes what you will see in the app:

- **It files a CT600.** A CIO is within the charge to Corporation Tax. The charitable exemptions reduce what is payable — they do not remove the obligation to make a return when HMRC asks for one.
- **It files nothing at Companies House.** A CIO has no company registration number and never files accounts there. Tax Optimiser hides the statutory-accounts and Companies House screens entirely for a CIO, so you will not see “View Accounts” or “Companies House Submission” in the period menu.
- **Its accounts follow the Charities SORP**, not the Companies Act. There is no HMRC-accepted iXBRL taxonomy for SORP accounts, so instead of being tagged and generated in the app they are **attached to the return as a PDF**. You prepare those accounts yourself (or your accountant does) and upload the signed copy.

So the shape of the job is: get the figures in, build the Corporation Tax computation, complete the CT600E exemption claim, attach the SORP accounts PDF, and send.

Before you start

Two of these come from HMRC and the Charity Commission rather than from Tax Optimiser, so it is worth checking you have them before you begin:

- **A Corporation Tax UTR.** A CIO does *not* get one automatically — there is no Companies House incorporation to trigger it. You must **register the charity with HMRC for Corporation Tax**, and HMRC then issues the ten-digit Unique Taxpayer Reference.
- **HMRC Government Gateway credentials** enrolled for Corporation Tax Online, which is what the return is filed with.
- **Your Charity Commission registration number**, which goes on the CT600E.
- **The signed trustees' annual accounts as a PDF** for the year you are filing.

You may not need to file every year. HMRC issues a *notice to deliver a Company Tax Return* to charities periodically rather than annually. If you have not received one for a period, you generally do not have to file for it — but if you have, the return is due whether or not any tax is payable.

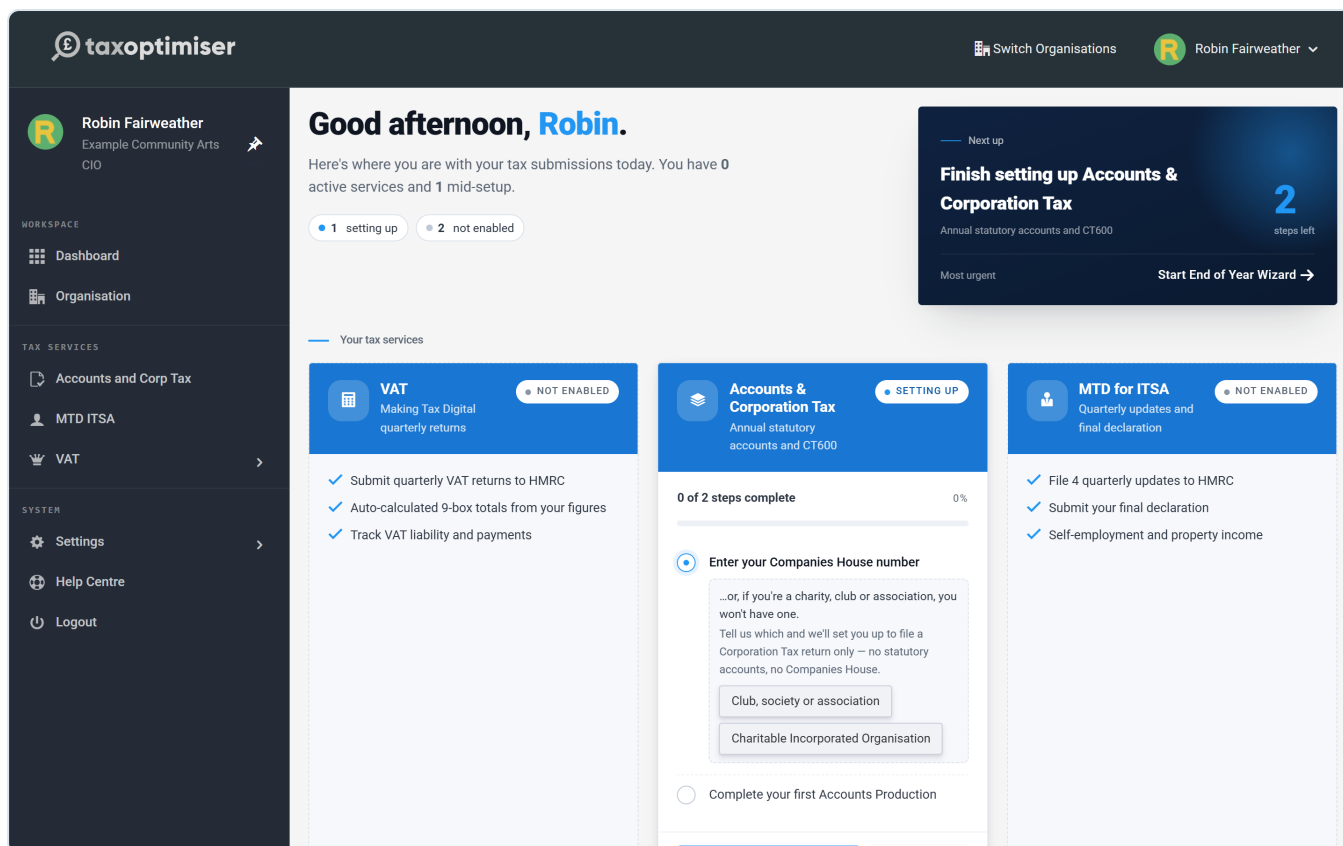
Sign up and tell us you're a CIO

Start at the normal organisation sign-up page and create your account with the charity's name and your email address.

The screenshot shows a sign-up page for 'Tax Optimiser'. On the left, a blue banner contains the text: 'Create a Tax Optimiser account in 2 minutes', 'No credit card required', and 'Tax Optimiser offers a free account. We are building the future of tax tools to find savings, save tax and save time. Send Making Tax Digital VAT Returns and Self assessment.' On the right, a white form titled 'I am a business owner' contains the following fields: 'Organisation Name', 'First Name', 'Last Name', 'Email address', 'Password', 'Confirm Password', and 'Reference'. Below these fields is a checkbox for 'Accept terms of service'. A blue 'Signup' button is at the bottom of the form. Below the button, it says 'If you are an accountant Sign up [here](#)' and a link 'Back to login form'.

Every new organisation starts out assumed to be a limited company, because most are. On your dashboard, find the **Accounts & Corporation Tax** card and choose **Enable Accounts**. The card turns into a short setup checklist whose first step is **Enter your Companies House number** — the one step a CIO can never complete. So the checklist offers the way out underneath it:

"...or, if you're a charity, club or association, you won't have one. Tell us which and we'll set you up to file a Corporation Tax return only — no statutory accounts, no Companies House."



There are two answers, and they are not interchangeable — choose **Charitable Incorporated Organisation**. (The other, **Club, society or association**, is for an unincorporated members' club or association, which is a different kind of entity and files a different declaration to HMRC — see *Corporation Tax for a club, society or unincorporated association*.) Choosing CIO does three things at once:

- switches the organisation off the statutory-accounts and Companies House route;
- sets your **Corporation Tax company type** to **Charity**, which is what makes the CT600E supplementary page appear later; and
- takes you straight to creating your first accounting period.

Leave the Companies House number blank. A CIO does not have one. If a company number is saved against the organisation, Tax Optimiser will sync the organisation with the Companies House register and reset it to a limited company — which silently undoes the CIO setting.

If you are an accountant setting up a client rather than a charity signing itself up, you do not use the dashboard question: choose **Charitable Incorporated Organisation** from the **Company structure** dropdown when you create the client organisation, and leave the company number empty. Everything after that is identical.

Create the accounting period

Enter the period the accounts cover, its start and end dates, and (optionally) the comparative year. There is no Companies House company search on the way in — that route exists only for companies, whose dates come from the register. Your CIO's dates come from its constitution and its accounts.

Robin Fairweather

Example Community Arts CIO

Workspace

Dashboard

Organisation

Tax Services

Corporation Tax

MTD ITSA

VAT

System

Settings

Help Centre

Logout

Create Accounting Period

Accounting Period Name

Leave blank to default to YE-2026

Number of Employees

0

Period dates

Start & End Date

01/09/2025

31/08/2026

Period start

Period end

Due Date

31/05/2027

Auto-set to 9 months after the period end date – you can override.

Comparative period (optional)

Comparative Start & End

01/09/2024

31/08/2025

Prior-period start

Prior-period end

Auto-suggested as the 12 months immediately before this period. These feed the prior-year columns in the accounts. Clear them if there is no comparative year.

Options

Use Negative Brackets

Show negative figures in brackets, e.g. (1,234)

Amended Accounts

This period amends accounts already filed at Companies House

Once the period exists, its left-hand menu shows only what applies to a CIO: **Overview**, **Trial Balance**, **Corp Tax Calculations** and **Corp Tax Submission**. On the Overview, the people card is titled **Officers** rather than Directors – a CIO has charity trustees, and one of them will accept the declaration when you file.

Switch Organisations

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Need last year's Corporation Tax?

This is the earliest period on record. If the CT600 for the year ending 31 Mar 2024 is still outstanding, create that period here.

Create previous period

Accounting Period

Accounting Period

YE-2025

Dates

01/04/2024 - 31/03/2025

CT Dates

Same as accounting period

Override

Corporation Tax Status:

Ready to start

Mark as not required

Accounting Period Lock Status:

Unlocked

Lock Accounting Period

Setup Process Checklist

Trial Balance

Trial balance data is present

View

Corporation Tax UTR

Corporation Tax UTR is set

Update

Ready to Submit

All checks passed - ready for Corporation tax submission

Submit

Officers

Add Officer

Name	Date appointed	Date resigned
Robin Fairweather	11/08/2026	

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Enter the trial balance

The computation is built from a trial balance, and you can get one in three ways: type it into the manual-entry grid, import it from a spreadsheet, or sync it from Xero, QuickBooks or Sage. Whichever you use, the trial balance must **balance** before you can go on.

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Switch Organisations

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Trial Balance - Manual Entry

Clear Down

Actions

Save All

Search Nominal Account

Profit and Loss

Show All

Export

Presentation Journal

Turnover

Debit

Credit

Comp Debit

C

Sales

0.00

60000.00

0.00

52000.00

Total

0.00

60,000.00

0.00

52,000.00

Cost of raw materials and consumables

Debit

Credit

Comp Debit

C

Purchases

22000.00

0.00

20000.00

0.00

Total

22,000.00

0.00

20,000.00

0.00

Staff costs

Debit

Credit

Comp Debit

C

Wages and salaries

18000.00

0.00

16000.00

0.00

Total

18,000.00

0.00

16,000.00

0.00

Depreciation and other amounts written off assets

Debit

Credit

Comp Debit

C

Depreciation

2000.00

0.00

2000.00

0.00

Total

2,000.00

0.00

2,000.00

0.00

This step works the same way for every structure – see *Getting the figures in: the trial balance* for the detail, including the spreadsheet import.

Build the Corporation Tax computation

Open **Corp Tax Calculations**. This is where the accounting figures become taxable figures: disallowable expenditure is added back, capital allowances are claimed on assets, and any losses are applied. For most CIOs the amount that actually ends up taxable is small or nil, because the charitable income is exempt – but the computation is still what supports that position. You do not adjust the accounts to get there: when the CT600E (next step) claims exemption on all income and gains, the computation removes the whole surplus from charge itself and shows it as a *Less: profits exempt from Corporation Tax* line; if only part is exempt, strip the exempt income out with an Income adjustment on the Adjustments tab.

The screenshot displays the Tax Optimiser web application. The top navigation bar includes the 'taxoptimiser' logo, a 'Switch Organisations' button, and a user profile for 'Robin Fairweather'. The left sidebar shows a navigation menu with options like 'Overview', 'Trial Balance', 'Corp Tax Calculations', and 'Corp Tax Submission'. The main content area is titled 'Example Community Arts CIO' and 'YE-2025'. A prominent blue box shows 'CORP TAX PAYABLE' of £2,280.00. Below this, a 'General' section contains 'CORPORATION TAX DATES' (Accounting period: 01/04/2024 to 31/03/2025, CT return covers: 01/04/2024 to 31/03/2025, Full period) and a 'GROUP & FILING CONTEXT' section with various yes/no questions (e.g., 'Is the company part of a group that is not small?', 'This return contains estimate figures?').

Again, the mechanics are common to every Corporation Tax return — *Building the Corporation Tax computation* covers the adjustments in full, and *Capital allowances* covers assets and the Annual Investment Allowance.

Complete the CT600E

Because a CIO is a charity, the **CT600E — Charity / CASC** page appears in the Corp Tax Calculations menu automatically. You do not have to switch it on: it follows from the company type that was set when you told us you were a CIO.

The CT600E is where the charity claims exemption from Corporation Tax on its charitable income and gains, and reports the figures that support the claim. It has four tabs:

- **Claim Exemption** — the HMRC repayment reference and your **Charity Commission registration number**, whether you are claiming exemption for all or part of the period, and whether all income and gains were applied for charitable purposes.
- **Income** — income analysed by type.
- **Expenditure** — expenditure applied for charitable purposes.
- **Assets & Legacy Payments.**

Switch Organisations

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

CORP TAX PAYABLE

£2,280.00

SECTIONS

General

P & L

Accounting Adjustment

Loan to Participants

CT600E – Charity / CASC

Provision

Car Lease

Assets

CT600E – Charity / CASC – supplementary page for charities and CASCs claiming exemption on charitable income.

CT600E – Charity / CASC supplementary page

Claim Exemption

Income

Expenditure

Assets & Legacy Payments

Repayment reference (E1)

HMRC pattern: starts with XNR/CH/ZZ/EW/ST/NI followed by digits.

Charity / CASC registration number (E2)

9999999

6–8 alphanumeric characters.

Claiming exemption for all or part of the period?

All income / gains applied for charitable purposes?

All exempt

Any tax overclaimed in this period? (E10)

Not applicable

All changes saved

Discard

Save

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

CORP TAX PAYABLE

£2,280.00

SECTIONS

General

P & L

Accounting Adjustment

Loan to Participants

CT600E – Charity / CASC

Provision

Car Lease

Assets

CT600E – Charity / CASC – supplementary page for charities and CASCs claiming exemption on charitable income.

CT600E – Charity / CASC supplementary page

Claim Exemption

Income

Expenditure

Assets & Legacy Payments

BOX	DESCRIPTION	AMOUNT (£)
E15	Total turnover from exempt trading activities	0.00
E20	Investment income	0.00
E25	UK land & buildings	0.00
E30	Gift Aid	0.00
E35	Donations from other charities	0.00
E40	Gifts of shares	0.00
E45	Gifts of real property	0.00
E50	Other sources	0.00

The CT600E is filed automatically as part of the same submission – there is nothing separate to send. *Corporation Tax for charities and CASCs (CT600E)* goes through the form in detail, including how partial exemption is expressed.

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Attach the trustees' accounts

Open **Corp Tax Submission** to start the filing wizard. Filing a return carries a one-off fee for the accounting period, shown with VAT before you pay; if your accountant files on your behalf through their firm, it is covered by their filing credits instead.

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SECURE CHECKOUT

Pay to submit this period

A single payment unlocks CorpTax and Companies House filing for this accounting period.

Submission fee	Standard	£10.00
VAT (20%)		£2.00
Total due today		£12.00

PAY WITH

VISA Mastercard AMEX Apple Pay Google Pay

Continue to secure checkout · £12.00

[Cancel and return](#)

Payments are processed securely by Stripe. We never see your card details.

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The wizard for a CIO has a step no other structure has: **Attach Accounts**. Choose the signed trustees' accounts PDF for the period and it uploads against the return.

This is not optional and it is not a convenience feature. Because there is no iXBRL taxonomy for SORP accounts, the return tells HMRC that *PDF accounts are attached with an explanation* – and HMRC's own validation rejects a return that makes that declaration without the file behind it. In other words, **a CIO return cannot be filed until the accounts PDF is attached**. Choosing another file replaces the one already there.

Send the return to HMRC

The first step of the wizard lists everything still outstanding, each with a button to fix it on the spot:

- **HMRC Government Gateway credentials**
- **Corporation Tax UTR**
- **Signage date** – the date the accounts were approved
- **Company Type** – which should already read **Charity or owned by a charity** for a CIO
- **The officer accepting the declaration** – the trustee taking responsibility for the return. Add officers on the period Overview if the list is empty.
- **Account Status** – a period starts in **Draft**. Choose **Take out of draft**; you cannot move on while it is there.

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Corporation Tax Submission

Errors

Verification

Attach Accounts

Review Calculation

Send Tax Return

HMRC Government Gateway credentials

Set

Update

How to obtain

Corporation Tax UTR

1111111111

Update

How to find

Director Signage Date

31 Mar 2025

Update

Company Type

Charity or owned by a charity

Director Accepting the Declaration

Selected

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Amended return

☐ This is an amended submission

All issues have been resolved. Click Next to continue.

Previous

Upload signed accounts

Next

Work down until the step reports *All issues have been resolved*. Then **Verification** asks you to confirm the trustees have approved the accounts, and **Review Calculation** shows the computation and the populated CT600 itself – you can read and download either as a PDF before anything is sent.

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Switch Organisations

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Example Community Arts CIO

YE-2025

01/04/2024 – 31/03/2025

BETA

Overview

Trial Balance

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Corporation Tax Submission

Errors

Verification

Attach Accounts

Review Calculation

Send Tax Return

Computation

CT600 (PDF)

Example Community Arts CIO

Corporation Tax Computation

ended 31 March 2025

The last step, **Send Tax Return**, confirms the company type and the declaring officer. **Submit** files the CT600, the CT600E and the attached accounts to HMRC as a single submission.

The screenshot shows the 'Corporation Tax Submission' wizard in the Tax Optimiser application. The interface is divided into a left sidebar and a main content area. The sidebar, on a dark background, contains a logo, a company name 'Example Community Arts CIO', the tax year 'YE-2025', and the period '01/04/2024 - 31/03/2025'. Below this is a 'BETA' label and a list of navigation items: Overview, Trial Balance, Corp Tax Calculations, Corp Tax Submission (highlighted with a crown icon), and Back to Accounting Periods. The main content area has a blue header 'Corporation Tax Submission'. Below the header is a progress bar with five steps: Errors, Verification, Attach Accounts, Review Calculation, and Send Tax Return (the current step, highlighted in blue). The 'Send Tax Return' step contains two sections: 'Company Type' with the value 'Charity or owned by a charity' and 'Director Accepting the Declaration' with a green checkmark and the name 'Robin Fairweather'. A note states: 'To change these, go back to the first step. Clicking Submit sends the return to HMRC.' At the bottom of the main area are three buttons: 'Previous', 'Upload signed accounts', and 'Submit'. The footer of the application shows '© 2026. Powered by Tax Optimiser v1.0.0.10 | Leave a review'.

After you've filed

HMRC responds with an acceptance or with errors, and the result is recorded against the accounting period, so you always have evidence of what was sent and when. The frozen copies of the computation, the CT600 and the accounts PDF are kept with the submission — they are the return as filed, and they do not change if you later edit the period.

If you need to correct a return you have already filed, tick **This is an amended submission** on the first step of the wizard and file again; HMRC accepts amendments for a period for twelve months after the filing deadline. When the next year comes round, create the new accounting period and repeat — the CIO settings, the company type and your credentials all carry forward.