



Tax credits formal request for information

You have not given us the information we asked for to support your tax credits claim.

What will happen if you do not contact us?

It is very important to provide the information we need. We urge you now to provide it, or to tell us about any difficulties you might have providing it.

If you do not send this information we can ask an independent tribunal to charge you a **penalty of up to £300**.

We can then charge you a **further penalty of up to £60 a day** until you send us the information.

We may also stop or reduce your tax credits. You may then have to pay back the overpaid tax credits. It is very important that you contact us.

If you are not sure about what to do we suggest you take independent advice before you finally decide.

Difficulties supplying information

If you have a 'reasonable excuse' for not supplying the information, talk to us. We will listen to what you say, and if you cannot provide the information, or if it does not exist, we will work with you to find alternatives.

What is a 'reasonable excuse'?

A 'reasonable excuse' for not providing information might be that:

- your documents have been destroyed through fire, flood or theft and you cannot replace them in time, or
- you have a serious illness or other personal circumstances that prevents you from sending the information.

A 'reasonable excuse' is **not** that you have been too busy to send us the information we asked for.

Your rights

You have the right to appeal if we:

- ask you to pay a penalty, or
- amend your award.

We will tell you how to appeal in the letter telling you what we have done.

Our leaflet *WTC/AP What to do if you think our decision is wrong* gives more information about how to appeal. If you want to get a copy online you can go to www.hmrc.gov.uk/leaflets/wtc_ap.pdf

Help

If you have any questions or you would like more details, please contact the office in the covering letter.

Getting advice

You can get advice from a professional adviser or organisation. You can also ask Citizens Advice. You can find them in *The Phone Book*.

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - Text Relay
 - Induction loops.

We can also arrange additional support such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- the services of an interpreter
- sign language interpretation
- leaflets in large print, Braille and audio.

For complete details please:

- go online at www.hmrc.gov.uk/enq/index.htm or
- contact us. You will find us in *The Phone Book* under HM Revenue & Customs.

HM Revenue & Customs' commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will:

- be professional and helpful
- act with integrity and fairness
- treat your affairs in strict confidence within the law.

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

Putting things right

If you are not satisfied with our service, please let the person dealing with your affairs know what is wrong. We will work as quickly as possible to put things right and settle your complaint.

If you are still unhappy, ask for your complaint to be referred to the Complaints Manager.

Open Government

The Claimant Compliance Manual contains more details about our work in this area. You can see it:

- online at www.hmrc.gov.uk/manuals/ccmmanual/index.htm or
- in any Enquiry Centre. The address is in *The Phone Book* under HM Revenue & Customs.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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These notes describe in general terms what is likely to happen. If you would like more details, please contact the HMRC office shown on the covering letter.