

Tax credits enquiry

The check

Every year we check thousands of tax credits awards to make sure that we:

- have awarded the right amount of tax credits based on customers' income and circumstances
- are running the tax credits system fairly and efficiently.

If we check your previous tax credits award, it is known as an 'enquiry'.

You can ask an independent tribunal at any time for a direction that we stop our check into your previous tax credits award. If we think we should continue with the check we will ask the tribunal to decide what should happen.

About your check

To help us get a picture of your household, we may ask you for things like bank statements, payslips, household bills and details of your income and circumstances.

We can also ask employers and childcare providers for information.

If we ask you for any original documents then we cannot accept photocopies. If we cannot confirm that the documents are genuine or belong to you we will need to keep them for further checks. Once we have confirmed that the documents are genuine we will return them to you.

If we do not hear from you

You must tell us if you cannot give us the information or explain why there is a delay. If you do not send us the information by the date on our letter, you may be charged a penalty.

Mistakes

We will not charge you a penalty if you:

- tell us about a relevant change in circumstances in time, see opposite
- take reasonable care to give us correct information on your claim.
- took care with your claim, but still made a mistake.

Asking someone to help you

If you would like independent help, you can ask a friend, a professional adviser or an organisation like Citizens Advice to help you. You can also ask them to talk to us on your behalf, but we cannot talk to anyone without your permission.

If you do ask someone to help you, please:

- complete form TC689 *Authority for an intermediary to act on your behalf*
 - go to www.hmrc.gov.uk/forms/tc689.pdf or
 - if you do not have access to the internet
 - phone our helpline on **0345 300 3900**
 - textphone the helpline (for people with hearing or speech difficulties) on **0345 300 3909**, or
- write to us and tell us the
 - name and address of the person, or
 - address and contact details of the organisation acting on your behalf.

Help

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

Change of circumstances

You must tell us **within 1 month** if:

- you get married, become a civil partner or part of a couple living together as husband and wife or as civil partners
- you stop being part of a married couple, civil partnership or a couple living together as husband and wife or as civil partners
- your childcare costs go down by an average of £10 a week or more
- you stop paying for childcare
- you or your partner leave the UK for more than 8 weeks
- you start working, either in employment or self employment
- your working hours drop below 16 a week
- you are a couple responsible for a child and your joint working hours drop below 24 a week, but one of you must work at least 16 hours
- you are working 30 hours or more a week and your hours drop below 30 (joint hours count for couples with children)
- you are laid off or stop work
- you have been on strike for more than 10 days
- a child or young person you are responsible for
 - leaves the family to live with someone else or dies

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Cooperation

The extent to which you co-operate and give us information is entirely up to you. If you are not sure whether to give us the information, we suggest you get independent advice before deciding what to do.

Child Benefit

If you are claiming Child Benefit, changes to your family circumstances may affect the amount you receive.

About our decision

You have the right to ask us to reconsider our decision if we:

- change your award
- ask you to pay a penalty
- charge interest on any overpayment you may have made.

We call this mandatory reconsideration and we will tell you how to ask us to reconsider our decision in the letter we will send 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 ask for a reconsideration. If you want to get a copy online, go to www.hmrc.gov.uk/leaflets/wtc_ap.pdf

Should you remain unhappy after the reconsideration, you can appeal to an independent tribunal. Our Mandatory Reconsideration Notice will tell you how to do this.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/hmrc/your-charter

Change of circumstances continued

- a child or young person you are responsible for stops qualifying for support, for example, they
 - leave full-time, non-advanced education or approved training before the age of 20
 - start to have their training provided under a contract of employment
 - start paid work for 24 hours or more a week and they are not in full-time, non-advanced education
 - stop being registered with a careers service, Connexions, Local Authority Support service, Ministry of Defence or similar organisation within the EU
 - start to claim Income Support, Incapacity Benefit, Jobseeker's Allowance, Employment and Support Allowance, Child Tax Credit or Working Tax Credit in their own right

You should also tell us about any other changes which you think might affect your entitlement.

Open Government

The Claimant Compliance Manual contains more details about our work in this area. Go to www.hmrc.gov.uk/manuals/ccmmanual

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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

HMRC Digital Service

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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.