

Tax credits formal request for information

About the information we have asked for

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

What will happen if you do not contact us

It is very important to provide the information we need. We urge you to provide it now, or 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 giving us the information, let us know. 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.

A reasonable excuse for not giving us the information might be that:

- your documents have been lost through fire, flood or theft and you cannot replace them in time
- 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 ask us to reconsider our decision if we:

- ask you to pay a penalty
- amend your award

We call this mandatory reconsideration. We will tell you how to ask for a reconsideration 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 ask for a reconsideration. For a copy of the leaflet:

- go to www.hmrc.gov.uk/leaflets/wtc_ap.pdf
- phone our helpline if you do not have access to the internet

Help with tax credits

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

For our opening hours:

- go to www.hmrc.gov.uk/contactus
- phone our helpline on **0345 300 3900**
- textphone the helpline (for people with hearing or speech difficulties) on **0345 300 3909**

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'.

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.

Your rights Continued

After the reconsideration, should you remain unhappy, 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

Open Government

The Claimant Compliance Manual contains more details about our work in this area. To read the manual, go to www.hmrc.gov.uk/manuals/ccmanual

Complaints

For more information about complaints procedures go to www.hmrc.gov.uk/complaint

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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