Tax credits examinations

The check

Every year we check thousands of tax credits claims to make sure that we are:
• paying the right amount of tax credits based on customer’s income and circumstances
• running the tax credits system fairly and efficiently.

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 childcarers for information.

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, we can reduce or stop your tax credits. You may also have to pay 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. No penalty is charged for mistakes you make despite taking care with your claim.

However, if you do not take reasonable care then you may be charged a penalty. The amount of any penalty will be a percentage of the tax credits you have overclaimed. The percentage will be set according to the underlying behaviour. For example, there will be a higher penalty for a deliberate error.

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 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.

Co-operation

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. We may decide to reduce or stop your tax credits payments based on the information we hold.
Child Benefit

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

Your rights

You have the right to appeal if we:
• ask you to pay a penalty, or
• change your award.

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

You can get more information about how to appeal by reading our leaflet *How to appeal against a tax credits decision or award (WTC/AP)*, which you can get from any Enquiry Centre or online at [www.hmrc.gov.uk/leaflets/wtc_ap.htm](http://www.hmrc.gov.uk/leaflets/wtc_ap.htm)

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.

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 — RNID Typetalk — 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](http://www.hmrc.gov.uk/enq/index.htm) or
• contact us. You will find us in The Phone Book under HM Revenue & Customs.

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/ccmanual/index.htm](http://www.hmrc.gov.uk/manuals/ccmanual/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.