

# 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'.

## 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 ask you for any original documents then we cannot accept photocopies.

If we cannot verify that the documents are genuine or belong to you we will need to keep them.

## 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. We will not charge a penalty if you 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](http://www.hmrc.gov.uk/forms/tc689.pdf) or
  - if you do not have access to the internet phone our helpline on **0345 300 3900**
- 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. If you do not contact us, we may decide to reduce or stop your tax credits payments based on the information we hold.

## Help

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

## Relevant changes in circumstances – a brief reminder

You must tell us **within one 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 £10 a week or more
- you stop paying for childcare
- you or your partner leave the UK for more than eight weeks
- 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 a week
- 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
- 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 (usually for 24 hours a week or more)
  - 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, Jobseeker's Allowance, Employment and Support Allowance, Incapacity Benefit, 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.

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## Child Benefit

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

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## Your rights

You have the right to appeal if we:

- change your award
- ask you to pay a penalty, or
- charge interest on your overpayment.

We will tell you how to appeal 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 appeal. If you want to get a copy online you can go to [www.hmrc.gov.uk/leaflets/wtc\\_ap.pdf](http://www.hmrc.gov.uk/leaflets/wtc_ap.pdf)

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## Asking us to stop the check

You can ask us to stop our check into your previous tax credits award at any time. If we think we should continue with the check we will ask an independent tribunal to decide what should happen. The tribunal will tell us to stop unless we can convince them that we should be allowed to continue.

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## 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.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

### Getting advice

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

### Open Government

The Claimant Compliance Manual contains more details about our work in this area. Go to [www.hmrc.gov.uk/manuals/ccmmanual/index.htm](http://www.hmrc.gov.uk/manuals/ccmmanual/index.htm)

### Yr Iaith Gymraeg

Ffoniwch **0300 200 1900** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

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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.