

## Annex B – Sample of HMRC Notice to pay letter (TC610)

Helpline 0345 300 3900

Textphone 0345 300 3909

MRS JANE BLOGGS  
2 ANY STREET  
ANYTOWN  
ANYWHERE  
AA1 1BB

For our opening hours go to  
[www.gov.uk/contact-hmrc](http://www.gov.uk/contact-hmrc)

HM Revenue & Customs  
Accounts Office Cumbernauld  
Glasgow

G67 1YZ

Date

Dear Mrs Jane Bloggs

As appointee for

Mr C Bloggs

Your **payment reference** is AA999999999AA

National Insurance Number AA\_99\_99\_99\_A

### Notice to pay Section 29(3) of the Tax Credits Act 2002

We stopped your tax credits and have checked for any overpayments which you need to pay back. These are shown in the table below.

The amount you owe for the periods shown in the table is £98.27. You need to pay this amount by DD/MM/CCYY.

If you claimed tax credits as a couple the amount shown is what you and your partner jointly owe at the date of this letter. We've also sent your partner a Notice to pay letter, showing the joint amount you owe. However, if your tax credits award ended due to a claim to Universal Credit or if Universal Credit has been claimed after your tax credits award ended, the amount shown is what you personally owe at the date of this letter.

### Paying HMRC

**You should pay this amount now. You can discuss the best way to do this by phoning our Payment Helpline on 0345 302 1429.**

You may be able to spread your repayments over a longer period. You will need your National Insurance number, payment reference and bank details including your account number and sort code when you phone us.

If you don't contact us we may pass your debt on to a Debt Collection Agency.

For more information on how to pay, go to [www.gov.uk/tax-credits-overpayments/repay-your-tax-credits](http://www.gov.uk/tax-credits-overpayments/repay-your-tax-credits)

If you make a claim for tax credits in the future, we may recover any outstanding overpayments from any awards you receive.

If you make a claim for Universal Credit in the future, we will send details of the amount you owe to the Department for Work and Pensions (DWP) so they can recover it from your Universal Credit payments, unless they tell you otherwise.

### Your tax credits overpayments

Award period ended	Amount you owe
05/04/2015	£ 78.27
05/08/2015	£ 20.00
Amount you owe for these periods	£98.27