



About the information we've asked for

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

Problems providing the information

Let us know, if you have a good reason for not providing the information, or if it does not exist. We'll listen to what you say and will work with you to find a solution.

A good reason for not giving us the information could be because you've:

- lost your documents have been lost through fire, flood or theft and you cannot replace them in time
- a serious illness or other personal circumstances that prevents you from sending the information

A good reason is not that you've been too busy to send us the information we asked for.

What will happen if you do not contact us

It's very important that you contact us now with the information we need. Tell us if you're having problems providing it. If you do not send this information we may stop or reduce your tax credits:

- if we stop your tax credits you will not be able to claim tax credits again - you will need to claim either:
 - Universal Credit - go to www.gov.uk/universal-credit
 - Pension Credit - go to www.gov.uk/pension-credit
- if we reduce your tax credits you may have to pay back the overpaid tax credits

We may also reduce your tax credits to pay back the overpaid tax credits.

We can also 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.

It's very important that you contact us now. If you're not sure about what to do, we suggest you take independent advice before you finally decide.

About our decision

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'll tell you how to ask for a reconsideration in our decision letter.

Leaflet WTC/AP, 'What to do if you think your Child Tax Credit or Working Tax Credit is wrong' gives more information about how to ask for a reconsideration:

- go to GOV.UK and search for WTC/AP
- phone our helpline if you do not have internet access

If you're still unhappy after the reconsideration, you can appeal to an independent tribunal. Our Mandatory Reconsideration Notice will tell you how to do this.

If you make a claim for Universal Credit (UC) and your mandatory reconsideration or appeal is successful, we will only be able to pay you tax credits up to the day before you made your claim for UC. This is because UC is replacing tax credits and if you make a claim to UC, tax credits must stop, even if you are not entitled to UC.

Help with tax credits

If you have any questions or would like more details, contact the HMRC office shown on the covering letter.

For our opening hours:

- go to www.gov.uk/contact-hmrc

Getting advice

You can get advice from a professional adviser or organisation. You can also ask Citizens Advice.

- Go to www.citizensadvice.org.uk or 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 GOV.UK and search for the Claimant Compliance Manual

Complaints

- For more information about our complaints procedures go to www.gov.uk/complain-to-hm-revenue-and-customs

Your rights and obligations

- 'HMRC Charter' explains what you can expect from us and what we expect from you. For more information, go to <https://www.gov.uk/government/publications/hmrc-charter>

Yr laith Gymraeg

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

We've 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. 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 Customer Services Group
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