



## Example letters to HMRC regarding tax underpayments – adjustments and explanation requests

2018/19

### Please read before using the example letters:

We provide two example letters below:

1. To use if you think the calculation is wrong, and to ask HMRC to adjust it.
2. To use if you do not understand the calculation and require an explanation or detailed breakdown of the figures.

Please bear in mind that we cannot take any responsibility for you using these example letters and you do so at your own risk. It is up to you to ensure that whatever letter you send is appropriate in your particular case.

Where you need to choose options in the letter or consider tailoring it to your own circumstances, we have given instructions [in square brackets].

Ideally, you should take advice from someone knowledgeable in tax matters. If you already have a tax agent, it is advisable to consult them. If not, you may wish to appoint a tax adviser, who may charge you a fee.

Each of the two letters begins on a new page.



**Letter 1: Requesting adjustments if you think the calculation is wrong**

HM Revenue and Customs	[Insert your name...]
[insert HMRC's address from P800 calculation]	[Insert your address...]
.....	.....
.....	.....

Dear Sir

**National Insurance Number: [Insert your National Insurance Number]**

**PAYE Tax reference: [Insert any other HMRC reference shown on the P800]**

**P800 tax calculation for 2018/19**

I have received your tax calculation for the tax year 2018/19 which shows that I owe tax of £[insert amount of underpayment shown on the calculation].

I do not believe this to be correct as I consider that you have not taken into account that:

[Here you should list the reasons why the HMRC calculation may be wrong. We have included some illustrations of potential circumstances.]

1. Some of my income has not been taken into account. This was £[XXX] before deducting tax and £[XXX] of tax was deducted. [Also describe the type of income.]
2. You appear to have used an estimate of [my savings income] which is wrong. The correct amount was £[XXX] [before deducting tax and £[XXX] of tax was deducted].
3. I am entitled to personal allowances which have not been included in the calculation. [For example: I was registered blind on XX date. I am entitled to the marriage allowance [only relevant for 2015/16 onwards]]
4. I understand I can claim mileage costs at 45p per mile for up to 10,000 miles and 25p per mile thereafter on necessary business of my employer. However, my employer only reimburses XXp per mile. I therefore claim extra relief of XXX miles at XXp per mile. [For example, if you travelled 5,000 business miles and were reimbursed 30p per mile, you can claim tax relief on an extra 15p per mile.]

Would you please make the appropriate adjustments and send me your revised calculation for my consideration.

Yours faithfully

[sign and date your letter]

**Letter 2: Explanation request – you do not understand the calculation or need a breakdown of the figures**

HM Revenue and Customs	[Insert your name...]
[insert HMRC's address from P800 calculation]	[Insert your address...]
.....	.....
.....	.....

Dear Sir

**National Insurance Number: [Insert your National Insurance Number here]**  
**PAYE Tax reference: [Insert here any other HMRC reference shown on the P800]**  
**P800 tax calculation for 2018/19**

I have received your tax calculation for the tax year 2018/19 which shows that I owe tax of £[insert amount of underpayment shown on the calculation].

I have tried to understand the calculation but have been unable to do so.

Would you please supply me with a detailed explanation as to why you think I owe this tax and provide me with a breakdown of any of the figures on the calculation which are either estimated or where more than one item has been combined and shown as a single figure.

Yours faithfully

[sign and date your letter]