



Example letters to HMRC regarding tax repayments

2014/15

Please read before using the example letters:

We provide two example letters below:

1. To use if you think the repayment is too much or too little, 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 repayment is too much or too little

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 2014/15 and repayment of tax

I have received your tax calculation for the tax year 2014/15 which shows that I am due a tax repayment of £[insert amount of repayment 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. Or: I turned 65 on XX date. Or: I was born before 6 April 1948.]
4. I have made [Gift Aid payments, personal pension payments] which reduce the claw back of age allowances of which you have taken no account.
5. 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. Please also re-issue the repayment cheque for the revised amount.

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 2014/15 and repayment of tax

I have received your tax calculation for the tax year 2014/15 which shows that I am due a tax repayment of £[insert amount of repayment 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 how I paid too much tax and provide me with a breakdown of any of the figures on the calculation which are either estimated or where more than one income source has been combined and shown as a single figure.

Yours faithfully

[sign and date your letter]