

<b>Tax Credit Helpline</b>	<b>0345 300 3900</b>
Textphone	0345 300 3909
If you prefer to speak in Welsh	0300 200 1900
Text Relay service prefix number	18001

Overpayments Dispute Team  
Tax Credit Office  
PRESTON  
PR1 4AT

You cannot normally dispute overpayments that occurred in 2012-13 and earlier tax years.

For more information on time limits and disputing overpayments, please see leaflet COP26 *What happens if we've paid you too much tax credit?*

Go to [www.hmrc.gov.uk/leaflets/cop26.pdf](http://www.hmrc.gov.uk/leaflets/cop26.pdf)

**Do not** use this form if you need more time to pay the overpayment. You will need to contact the Overpayment Helpline on **0345 302 1429**. If you want us to look at the decision again about the amount of tax credits that you are entitled to, go to [www.hmrc.gov.uk/taxcreditsappeals](http://www.hmrc.gov.uk/taxcreditsappeals) or phone the Tax Credit Helpline on **0345 300 3900**.

If you need more information about the overpayment, please phone the Tax Credit Helpline. You must tell us within 30 days of the date of your award notice or if any of the information on it about your circumstances is wrong or incomplete. You must also tell us about most changes of circumstances within one month of the change.

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



Please use this form if you think you should not have to pay back your tax credits overpayment because you met your responsibilities but we did not meet ours.

Usually you have to dispute recovery of an overpayment within 3 months from the date of:

- your final decision notice
- the decision on your Annual Review notice (if your award is renewed automatically)
- your Statement of Account
- the letter which gives you our decision on your mandatory reconsideration
- the letter from the Tribunal or Appeals Service which gives you their decision on your appeal

You can only dispute recovery of an overpayment that happened in the tax year the notice or letter relates to.

We will only accept a late dispute in exceptional circumstances, for example, if you were in hospital for that 3 month period. If you do send us a dispute, we will continue to seek recovery of the overpayment while we are considering your dispute.

For example, you have 3 months from the date on your 2013-14 final decision notice to dispute any new overpayments that occurred in the 2013-14 tax year.

### Your details

1 Surname

2 First name(s)

3 National Insurance number

       

4 Did the overpayment you are disputing happen in a joint claim?

Yes  Go to question 5

No  Go to question 8

### Your partner's details

5 Partner's surname

6 Partner's first name(s)

7 Partner's National Insurance number

## About the disputed overpayment

8 In what tax year, or in what period, did the overpayment you are disputing happen?

You can find this information on your award or renewal notices or any letters we have sent you about the overpayment

9 Did you contact us to tell us that:

- the award notice showed wrong or incomplete personal circumstances?
- your payments did not match those shown on your award notice?

Yes  No

Yes  No

10 Do you think that the overpayment happened because:

- we didn't change your award within 30 days of you telling us about a change that reduced your payments?
- we made a mistake?
- we gave you incorrect advice?

Yes  No

Yes  No

Yes  No

11 For each 'Yes' box you ticked in questions 9 and 10, please give details here about what happened, when this happened and when you got in touch with us. If you need more space, please continue on a separate sheet: write your name and National Insurance number at the top and attach it to this form

Date of contact (if known)	Details

12 If you have ticked 'No' to questions 9 and 10, please give details here about why you dispute the overpayment.

Please include any exceptional circumstances that meant you were unable to meet your responsibilities at the time

13 We may need more information from you

Please give us your address


Please give us your phone number to help us deal with your query as soon as possible

Please give us a time of day, between 8.30am and 5pm Monday to Friday, that you will be available for us to phone you

14 Please sign and date this form

Signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Please send this form to the address shown on page 1.