

Tel

Monday to Friday 8.00 to 17.00

Fax

www.hmrc.gov.uk

Date**Our ref** TEEL Property**Your ref**

Dear Sir or Madam

NAME

I have information that suggests that your client has received rent from property but has not included it in his/her Tax Return. I need to check with you if my information is correct and, if he/she has received rents, to work out any tax that may be due.

If your client has not received any rent from property please call me on (.....) within 30 days of the date of this letter.

If he/she has received rent from property, I need details of the rental income and the expenses incurred for each year up to 5 April 2007 so that I can tell you whether there is any tax due. Please provide details on the enclosed form within 30 days or let me know if you need longer to respond. I have included some guidance notes that will help you with this. Should you need further help, please phone me on (.....) for assistance.

If any tax is due, I will tell you how much this is and how this will be collected. Your client may have to pay interest on tax paid late and a penalty may be due on income not previously declared.

This is not a formal enquiry to which your client is legally obliged to respond. However, it is an opportunity to put right any errors as quickly as possible. By getting in touch you may help to reduce any penalty that could be charged and avoid further action by this office.

I have sent a copy of this letter to your client.

Yours faithfully

HM Inspector

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Local Compliance Director: John Brown



INVESTOR IN PEOPLE

