

## Contacting the HM Revenue & Customs Income Tax Office by phone or in writing

The Income Tax Office at HM Revenue & Customs (HMRC) can accept most information over the phone, but in certain circumstances you will need to write in. This table will help you decide how to contact HMRC.

If the reason for your call isn't listed, you will probably have to write in.

Please note that the Income Tax year runs from 6 April to 5 April. For some changes HMRC can only accept information about changes in this tax year or the previous tax year.

<a href="#">Personal details</a> <a href="#">Payable order</a> <a href="#">Employment details</a> <a href="#">Claims to Personal Allowances</a> <a href="#">Expenses</a> <a href="#">Payments you make</a> <a href="#">Benefits in kind</a>	<a href="#">Earnings</a> <a href="#">Other income</a> <a href="#">Other</a> <a href="#">Objection to coding out of non-PAYE income</a> <a href="#">Self Assessment - amendments to returns</a> <a href="#">Self Assessment - starting and ending</a> <a href="#">Self Assessment - payment</a>
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Personal details	Telephone	Writing
Changes to name, address, post code and telephone number	All	
Changes in personal circumstances such as marriage, civil partnerships, separation, divorce, date of birth, date of death	All	
Agent changes	An agent is no longer acting	You have a new agent

Payable order	
A payable order has not been received	All

Employment details	Telephone	Writing
These details will usually only be accepted from employers but we will accept them from customers in exceptional cases		
Details of a customer's new employer and the date when the employment began	In exceptional cases	
A customer's works or payroll number	In exceptional cases	
Details of earlier employments	All	

Claims to Personal Allowances	Telephone	Writing
Personal Allowance	Subject to time limits	
Married Couples Allowance	Subject to time limits	
Blind Person's Allowance	Subject to time limits	

Expenses	Telephone	Writing
Fixed or flat rate expenses	Current and previous year	Earlier years
Other job expenses	Changes up to £1,000 for 2008-09 and all subsequent years; only if no Form P87 has been issued	New claims Where P87 has been sent Changes over £1,000 and for earlier years

Subscriptions to professional bodies	Up to £2,500 for 2008-09 and all subsequent years	Changes over £2,500 and for earlier years
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<b>Payments you make</b>	<b>Telephone</b>	<b>Writing</b>
Gift Aid payments	Up to £5,000 for 2008-09 and all subsequent years	Over £5,000 and earlier years; all claims to carry back relief
Pension plans you pay into	Up to £5,000 for 2008-09 and all subsequent years	Over £5,000 and earlier years; all claims to carry back relief
Retirement annuity payments	Changes up to £2,500 for 2008-09 and all subsequent years	New claims, changes over £2,500 and claims to carry back relief

<b>Benefits in kind</b>	<b>Telephone</b>	<b>Writing</b>
Any benefits in kind - not just the most common ones such as car and fuel benefits	Most for 2008-09 and all subsequent years	If a benefit is partly paid for work purposes or a benefit is shared with other employees, we may ask for the details to be put in writing

<b>Earnings</b>	<b>Telephone</b>	<b>Writing</b>
Part-time or earnings other than from main income	2008-09 and all subsequent years	Earlier years
Commission	2008-09 and all subsequent years	Earlier years
Tips	2008-09 and all subsequent years	Earlier years

<b>Other income</b>	<b>Telephone</b>	<b>Writing</b>
Interest without tax taken off (gross interest)	2008-09 and all subsequent years	Earlier years
Taxed savings and investment income	2008-09 and all subsequent years	Earlier years
State Pension	2008-09 and all subsequent years	Earlier years
Pensions other than State Pensions	2008-09 and all subsequent years	Earlier years
Incapacity Benefit	2008-09 and all subsequent years	Earlier years
Employment and Support Allowance	2008-09 and all subsequent years	Earlier years
Income from renting your own home, when you are temporarily not resident	2008-09 and all subsequent years	Earlier years
Income from letting a furnished room(s) within your home in which you reside	2008-09 and all subsequent years	Earlier years
Other property income	2008-09 and all subsequent years	Earlier years
Other taxable income (excluding earnings)	2008-09 and all subsequent years	Earlier years

<b>Other</b>	<b>Telephone</b>	<b>Writing</b>
Objection to coding out of non-PAYE income	Current and later year	
Claims for revenue delay under Extra Statutory	Current year and previous four years only	Earlier years

Concession A19		
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<b>Self Assessment - Amendments to returns</b>	<b>Telephone</b>	<b>Writing</b>
Changes to Personal Allowances	All	
Correction of personal or employment details	All	
On the employment pages of the return: changes to claims for deductions or expenses; changes to employment income or employee benefits; to correct provisional or incorrect figures (other than tax)	All	
To correct the figure of interest received where capital from investments has been incorrectly included as interest, or where the full interest from a joint account has been entered rather than an individual's share	All	
To correct figures of pensions or state pensions and benefits	All	
Changes where there is an entry for qualifying pension payments or retirement annuity paid but relief has not been claimed	All	

<b>Self Assessment - starting and ending</b>	<b>Telephone</b>	<b>Writing</b>
Start of self-employment	Yes to the Newly Self-Employed Helpline <b>(Tel 0845 915 4515)</b>	
End of self-employment	All	

<b>Self Assessment - payment</b>	<b>Telephone</b>	<b>Writing</b>
Can HMRC repay the tax I've overpaid for the year?	All	
Can I include the tax I owe in next year's PAYE Code?	Subject to time limits	
Can I reduce my payments on account?	All	