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Mr A N Other  
1 Any Street  
Anytown  
Somewhere  
AN1 9AN

Tax Reference 12345 12345

Issued by  
Officer in Charge  
Anytown 1  
50 High Street  
Anytown  
Somewhere  
AN1 5BC

Phone 0845 366 7816

Date 28 February 2010

## You have missed the payment deadline

### You need to pay the amount from your last statement now

If you don't pay now the debt will be passed to our debt collection service to collect. Enforcement action will add legal costs to your bill.

You will continue to be charged interest on the amount overdue. So the amount payable will go on increasing until you pay in full.

If you have already paid, *thank you*.

## Paying HMRC

Please ensure your payment reaches us by the due date.

**We recommend the payment methods shown at 1 – 5 below. These are the most secure and efficient.**

### 1. Direct Debit



To set up a Direct Debit payment go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and select the appropriate service (for example Self Assessment) from the *do it online* menu.

Login on the *Welcome to Online Services* page and select *Direct Debit payment* from the *Main menu*.

If you are a new user you will first have to register and enrol for the appropriate service.

### 2. Direct Payment



Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:

- payment amount
- sort code 08-32-10
- account name 'HMRC'
- account number 12001020
- your reference as shown on the payslip.

### 3. BillPay



You can pay by Debit or Credit Card over the Internet. Go to [www.billpayment.co.uk/hmrc](http://www.billpayment.co.uk/hmrc) and follow the guidance.

### 4. Your Bank



If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

Other banks may refuse to accept payment.

### 5. Post Office



Take this form with your payment to any participating Post Office.

If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.

### 6. Post



If you use this method:

- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY'
- include your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, both unfolded, to the Accounts Office (in the return envelope, if provided). A stamp for the correct postage is required.

If you do not have a return envelope, please send your cheque to:

HM Revenue & Customs Accounts Office  
BRADFORD BD98 1YY

### Further payment information

You can find further payment information online.

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

and under *quick links* select *Paying HMRC*

Or you can phone us on

- 0845 366 7816 about Paying HMRC
- 0845 366 1204 if you cannot pay on time

Please do not write or mark below this perforation