

**Example of a Phishing e-mail sent by fraudsters**

From: alertsonline@hmrc.co.uk  
Subject: Tax Refund  
Date: Thu, 26 Jan 2012 20:26:18 -0500



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**Tax Refund Notification**

**Date 22/11/2011** A tax refund of **980.00 GBP.(Still Pending)** Due to invalid account record we were unable to credit your account Please submit a verified tax refund request.

A refund can be delayed for a variety of reasons. For example submitting invalid records or applying after the deadline. Click the "Refund Me Now" link below and follow the on screen step in order to have us process your request.

**Refund Me Now** **Note:** For security reasons, we will record your ip-address, the date and time, Deliberate wrong inputs are criminally pursued and indicated.

Selecting the link takes you to a fraudulent web page as shown in Example 2.

Best Regards,  
HM Revenue & Customs