Approx space occupied by standard form header

Dear Sir or Madam

We haven't received your disclosure

We're writing to you about the Notice of Intent to Disclose you submitted on [date from data file]. This told us about tax you thought you owed for a previous tax year.

You had 90 days after submitting a Notice of Intent to make a full disclosure. However, we've not received your Trust or Estates disclosure.

We need to bring your tax affairs up to date and make sure you've paid the correct amount of tax.

What you need to do by [SEES to enter 60 days ahead of the date of this letter]

Please check if you still need to make a disclosure.

If you're not sure:

- go to GOV.UK and search 'make a voluntary disclosure to HMRC'
- call our Digital Disclosure Service on 0300 123 1078.

If you need to make a disclosure

Go to GOV.UK and search 'tell HMRC about underpaid tax' to use our Digital Disclosure Service.

If you no longer need to make a disclosure

Please let us know. You can call or email us using our details at the top of this letter.

If you want to contact us by email, please read the enclosed factsheet DSC1, 'Corresponding with HMRC by email'.

If you don't respond

We may start a compliance check into your tax position. If we find you owe more tax, we may charge interest and penalties.

Extra support

If you have health or personal circumstances that make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can.

For more information about this, go to GOV.UK and search ‘get help from HMRC if you need extra support’.

More information

For more information about trusts, go to GOV.UK and search ‘trusts and taxes’.

You may wish to speak to a tax adviser about this letter. If you already have a tax adviser we’ve sent them a copy of this letter.

Yours faithfully

Joe Hanson
Wealthy Mid-Sized Business Compliance Assets

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to GOV.UK and search ‘HMRC Charter’.

HM Revenue
& Customs

Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks of doing so.

About the risks

The main risks associated with using email that concern HMRC are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give the information we need.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing via post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative, we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- confirm you have ensured that your junk mail filters are not set to reject and/or automatically delete HMRC emails.

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

You can find more information on HMRC's privacy policy. Go to GOV.UK and search ‘HMRC Privacy Notice’.

HCPS Ref *(use if they've requested a tax reference from the list)*	Caseflow Ref from data file	Retention period	1 year
Our Ref *(can be fixed for all letters or from data file)*	N/A	Dictate 'Our Ref' label?	Y
		If dictated, 'Our Ref' label to say:	Case Ref
Your Ref *(can be fixed for all letters or from data file)*	N/A		
Hide Salutation	N	Salutation if shown	Dear Sir or Madam
Hide Sign off name	Y	Sign off name if shown	Included in form
Hide Sign off role	Y	Sign off role if shown	Included in form
Hide Phone number	N	Phone number if shown	0300 052 3040
Hide Opening hours *(N/A if phone number is hidden)*	Y	Opening hours if shown	N/A
Hide Fax	Y		
Hide Web address	N	Wed address if shown *(default is www.gov.uk)*	GOV.UK
Hide Email address	N	Email address if shown	edinburgh.trustscompliance@hmrc.gov.uk
Hide Office address	N	Office address if shown	Wealthy and Mid-Sized Business Compliance HM Revenue and Customs BX9 1LH
Hide SA / Service message	N	Message to include if shown	'Service message'
Hide Charter/PTA message	N		
Embed or Link logo	'Link'		
Welsh Only	N		