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Debt Management

Mr Martin Bennett
14 Headgate
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CO3 3BS

Phone 0845 3020140**www.hmrc.gov.uk****Date of issue** 8 February 2011**Reference** 083 P 228289

Dear Sir/Madam

PAYE/NIC 2010/2011 payment overdue

PAYE/NIC is money that your business holds on behalf of your employees so they can pay their tax liability and fund their pension and benefit entitlement. Our records show, however, that your PAYE/NIC payment is overdue. You should therefore check your records and pay the full amount due immediately or contact us on the above number.

If you choose not to comply with our request you will leave us with little option other than to consider recovery action. This may involve you in legal proceedings and paying the associated fees, and may also affect your future credit rating.

You should also call the above number to pay by debit or credit card and information about how to pay online or by other payment methods is available at www.hmrc.gov.uk/payinghmrc/payee.htm. Exceptionally, you can send a cheque with your printed payslip to HMRC, Bradford, BD98 1YB. When paying electronically you must use your 13 character Accounts Office reference. You can find this on the front of your payslip booklet or the letter sent in place of the booklet. In addition, because you are paying late, you must add the year and month your payment is intended for to the end of your reference. For example, you would add 1105 when paying 2010-11 month 5.

Please ignore this letter if you have already paid in full.

Yours faithfully

Officer of Revenue and Customs