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Phone 0845 3020140**www**.hmrc.gov.uk**Date of issue** 23 February 2012**Reference** 475 P 198065

Dear Sir/Madam

PAYE payment overdue for 2011-2012

We have not heard from you since our last letter. This may be because you have already notified us you have no liability to pay, in which case you do not need to take any further action. If you haven't done this, please call 0845 3020140 to pay the amount you owe or to tell us if you have no liability.

We want to help you resolve this quickly. If you call us, you can pay by debit card, credit card, or Direct Debit. You can also pay using internet and telephone banking. For more information on how to pay, go to www.hmrc.gov.uk/payinghmrc.

When paying electronically you must use your 13 character Accounts Office reference. You can find this on the front of your payment booklet or on the letter we sent you in place of the booklet. Because you are paying late you will need to follow the guidance at www.hmrc.gov.uk/paymentreferencechecker to make sure it reaches the correct account.

Yours faithfully

Officer of Revenue and Customs