

**Example of the 'Notice of Underreported Income' e-mail scam**

**From:** HM Revenue and Customs [<mailto:noreply@hmrc.gov.uk>]

**Sent:**

**To:**

**Subject:** Notice of Underreported Income

Taxpayer ID: ufwsd-000000337277UK

Tax Type: Income Tax

Issue: Unreported/Underreported Income (Fraud Application)

Please review your tax income statement on HM Revenue and Customs ( HMRC )

Please complete the attached form

HM Revenue and Customs