

Getting your tax credits claim form right

Use these Notes to help you

You must claim as a couple if you are:

- married
- a man and woman living together as if you are married
- part of a civil partnership
- a couple living together as if in a civil partnership.

You are still a couple even if you are living apart temporarily.
For example, one of you is working away from home or you have separated on a trial basis.

If you are not sure what to put leave the box blank for now.

Make a note of the box number and carry on with the next box.
When you have done as much as you can, phone us for help with the boxes you left blank.

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact any of our phone Helplines if you need these services.

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Page 1 of your claim form

HM Revenue & Customs
Tax credits claim 2009
 Tax year 6 April 2009 to 5 April 2010

Use this form between 6 April 2009 and 5 April 2010, to claim tax credits.
 Use the Notes, *Getting your tax credits claim form right*, to help you. If you need more help, phone the Helpline on 0845 300 3900 (or textphone 0845 300 3909) between 08:00 and 20:00.
 For a copy of this form in:
 • large print phone 0845 300 3900
 • Welsh phone 0845 302 1489
Couples must claim tax credits jointly. You are part of a couple if you are:
 • married, or
 • in a civil partnership, or
 • living with someone as if you were married or in a civil partnership.
 Decide whose details go in the 'YOU' column and whose in the 'YOUR PARTNER' column – please stick to this throughout the form.

Filling in this form
 This form will be machine read. It is important that you:
 • write in **capital letters** using **black ink**
 • write neatly **inside** the boxes using one box for each letter or number
 • **leave blank any box that does not apply to you.** Do not write 'Not Applicable' or strike through boxes that do not apply.
 If you make a mistake, put a line through your entry and write the correct information underneath the boxes.
 When you have completed this form, please make sure that you have signed and dated the Declaration on page 11, then return it **unfolded**, in the envelope provided.

PART 1 PERSONAL DETAILS

YOU

1.1 Title, enter MR, MRS, MISS, MS, or other title
 Surname
 1.2 First name(s)
 1.3 Address
 Postcode
 House number
 Rest of address, including house name or flat number
 1.4 Date of birth
 1.5 National Insurance number. See Notes, page 1

YOUR PARTNER

1.1 Title, enter MR, MRS, MISS, MS, or other title
 Surname
 1.2 First name(s)
 1.3 Address – leave blank if address is the same
 Postcode
 House number
 Rest of address, including house name or flat number
 1.4 Date of birth
 1.5 National Insurance number. See Notes, page 1

You must answer any questions that ask for a 'Yes' or 'No' answer. If you don't there may be a delay in dealing with your claim.

If a box asking for information doesn't apply to you just leave it blank.

If you make a mistake cross it out and put the right answer below it.

your child care provider. See Notes, page 9
~~1 4 2 9 1 9 7 5 3 5~~
 7 9 7 5

1.1 Surname
 If your surname is too long to fit here, carry on under the boxes.

1.2 First names(s)
 If you have a lot of first names, just enter what there is room for.

1.4 Date of birth
 Remember to write the date like this: 30 09 1970

1.5 National Insurance number
 This will be on:
 • your P60 certificate from your employer
 • your PAYE Coding Notice or a letter from us
 • your payslips from work
 • any letter from the Department for Work and Pensions, or Jobcentre Plus.
 If you can't give a National Insurance number your claim could be delayed.
 Example of a National Insurance number

National Insurance number
 AB 12 45 89 C

Couples – enter details for you and your partner separately in the boxes provided.

Page 2 of your claim form

1.6 Phone number

Please give us phone numbers we can easily contact you on. This will allow us to contact you quickly if we have any queries about your claim.

1.11 If you have a disability

Please read the extra notes on page 3 before you put an 'X' here.

1.12 Highest Rate Care Component of Disability Living Allowance or Higher Rate of Attendance Allowance

Please read the extra notes on page 3 before you put an 'X' here.

If you've made a claim for one of these benefits, but are waiting to hear if you're going to get it, leave this box blank. Once you know that the benefit is going to be paid to you, let us know the date it will start straight away.

If you get one of these benefits on behalf of a child, leave this box blank. You will be asked about this in Part 2.

PART 1 PERSONAL DETAILS continued

YOU

1.6 Enter a phone number, we may need to contact you
Daytime number in full
Evening number in full – if different

1.7 Are you male or female? Put 'X' in one box
 Male Female

1.8 Have you been subject to immigration control in the last three months? See Notes, page 2
 Yes No

1.9 Do you usually live in the United Kingdom? See Notes, page 2
 Yes No
If 'No', enter the name of the country where you usually live in the box below

1.10 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name

YOUR PARTNER

1.6 Enter a phone number, we may need to contact you
Daytime number in full
Evening number in full – if different

1.7 Are you male or female? Put 'X' in one box
 Male Female

1.8 Have you been subject to immigration control in the last three months? See Notes, page 2
 Yes No

1.9 Do you usually live in the United Kingdom? See Notes, page 2
 Yes No
If 'No', enter the name of the country where you usually live in the box below

1.10 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name

Disability
Only answer questions 1.11 and 1.12 if you (or your partner if you have one) are disabled. See Notes, pages 2 and 3, to find out if you qualify for more tax credits because of a disability. If you have a child who is disabled, tell us in PART 2.

YOU

1.11 If you are disabled put 'X' in the box. See Notes, page 3

1.12 If you receive, for yourself, Highest Rate Care Component of Disability Living Allowance or Higher Rate of Attendance Allowance, put 'X' in the box

YOUR PARTNER

1.11 If you are disabled put 'X' in the box. See Notes, page 3

1.12 If you receive, for yourself, Highest Rate Care Component of Disability Living Allowance or Higher Rate of Attendance Allowance, put 'X' in the box

1.8 Subject to immigration control

You are subject to immigration control if:

- the Home Office says you can stay in the UK (known as 'leave to enter or remain') but only if you don't claim some benefits, tax credits or housing help paid by the UK government (known as 'recourse to public funds'), or
- you need permission to stay in the UK (known as 'leave to enter or remain') but you don't have it.

If you are subject to immigration control, or you're not sure if you are, you might still be able to get tax credits. Please phone our Helpline to ask us.

1.9 Do you usually live in the United Kingdom

This question is about the country you live in most of the time. The United Kingdom is England, Wales, Scotland and Northern Ireland. It does not include the Isle of Man or the Channel Islands.

It doesn't usually matter if from time to time you go to other countries on holiday or for work.

i If you do not usually live in the UK, you may still qualify for tax credits. Please phone our Helpline, or if you are living overseas, please phone **00 44 2890 538192**.

Couples - enter details for you and your partner separately in the boxes provided.



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

Phone **0845 300 3900**

Textphone **0845 300 3909**

or go to

www.hmrc.gov.uk/taxcredits

1.11 If you have a disability

If you have a disability you may get extra Working Tax Credit - we call this extra amount the disability element. To get the disability element you or your partner must meet all three qualifying conditions.

Condition 1 - usually work 16 hours or more each week.

Condition 2 - have a disability putting you at a disadvantage in getting a job.

Condition 3 - receive or have recently received a qualifying sickness or disability related benefit.

Pages 22 to 24 give full details of all these conditions.

Note: if you or your partner have made a claim for a qualifying sickness or disability benefit but are waiting to hear if it is due, leave box 1.11 blank. Once you know that the benefit is going to be paid to you, let us know the date it will start straight away.

1.12 If you (or your partner) receive the Highest Rate Care Component of Disability Living Allowance or Higher Rate of Attendance Allowance, **and** you qualify for Working Tax Credit, you can get the severe disability element of tax credits.

Page 3 of your claim form

You can claim Child Tax Credit for a child until 1 September after their 16th birthday. You can also claim for a child who is between 16 and 20. They need to be in full-time non-advanced education or on an approved training course. There is more information on page 5.

2.3 Date of birth
Make sure you give your child's date of birth. For example, if it was 30 December 2001, write the date like this: 30 12 2001

2.4 Help towards registered and approved childcare costs while you work
You can claim help with childcare costs if you work 16 hours a week or more. You can get help for a child up to:

- the Saturday following 1 September after their 15th birthday, or
- the Saturday following 1 September after their 16th birthday if
 - the child is registered blind, or has been taken off the blind register in the last 28 weeks, or
 - you receive Disability Living Allowance for that child.

Before you put an 'X' in this box, please read the notes on page 5 carefully to make sure you qualify for this help.

PART 2 CHILDREN

Give details of children under 20 that you (or your partner if you have one) are responsible for. See Notes, pages 4 and 5, for what we mean by 'responsible' and which children you should include. If you are responsible for more than 2 children, fill in form TC600A Additional pages and send it back with this claim form. If you are not responsible for any children under 20, go straight to PART 4.

CHILD 1

2.1 Surname as shown on birth certificate

2.2 First name(s) as shown on birth certificate

2.3 Date of birth

2.4 Put 'X' in boxes that apply to this child

2.5 If you, or your partner, became responsible for this child on a date other than their date of birth, enter the date you became responsible. See Notes, page 4

CHILDREN AGED BETWEEN 16 AND 20

2.6 If this child is in full-time, non-advanced education or on an approved training course put 'X' in the box. See Notes, page 5, if this child is over 16

2.7 If this child is registered with your local Careers Service or Connexions Service, please enter the date that the child left full-time education. See Notes, page 4

CHILD 2

2.1 Surname as shown on birth certificate

2.2 First name(s) as shown on birth certificate

2.3 Date of birth

2.4 Put 'X' in boxes that apply to this child

2.5 If you, or your partner, became responsible for this child on a date other than their date of birth, enter the date you became responsible. See Notes, page 4

CHILDREN AGED BETWEEN 16 AND 20

2.6 If this child is in full-time, non-advanced education or on an approved training course put 'X' in the box. See Notes, page 5, if this child is over 16

2.7 If this child is registered with your local Careers Service or Connexions Service, please enter the date that the child left full-time education. See Notes, page 4

2.4 If you receive Disability Living Allowance for your child
Please read the extra information on page 5.

You are responsible for a child if they usually live with you. If you share responsibility for a child with someone who is not your partner, decide which of you has the main responsibility. That person should then claim Child Tax Credit for the child.

You are **not** responsible for a child if:

- the child claims tax credits in their own right
- they get Employment and Support Allowance, Incapacity Benefit, Income Support or Jobseeker's Allowance in their own right
- they are looked after by a local authority
- they have been sentenced to more than four months in custody or detention.

2.5 If you or your partner became responsible for your child on a date other than their date of birth.
If the child has not lived with you since birth, you can only get Child Tax Credit:

- from the date the child started living with you, and
- from the date you became the person (or couple) with the main responsibility for that child.

If you share the care of the child with another person, please read the notes on page 5.

2.7 If this child is registered with your local Careers Service or Connexions
If this child registered with your local Careers Service or Connexions Service within the last 20 weeks, please enter the date that the child left full-time education.

If you have more than one child, enter separate details for each in the boxes provided

2.4 Put 'X' in boxes that apply to this child

Help towards registered or approved childcare costs while you work

You can get help with your childcare costs if you and your partner work 16 hours a week or more, or one of you works and the other has a disability.

Registered or approved childcare

You can get help towards your childcare costs if the childcare provider is registered or approved. Registration and approval bodies include:

- Ofsted in England
- Care and Social Services for Wales
- Scottish Commission for the Regulation of Care in Scotland
- a Health and Social Services Trust in Northern Ireland.

If you're not sure if your childcare provider is registered or approved, please ask them.

Child disability elements

If your child has a disability you may get extra Child Tax Credit - we call this extra amount the child disability element. We may pay this if:

- Disability Living Allowance is paid for your child
- the child is registered blind, or has been taken off the blind register in the last 28 weeks.

If the Highest Care Component of Disability Living Allowance is paid for your child, we may pay the severe disability element of tax credits.

Note: if you have made a claim for Disability Living Allowance for a child but are waiting to hear if you're going to get it, leave this box blank. Once you know that the benefit is going to be paid to you, let us know the date it will start straight away.

2.5 The date you became responsible for the child

Enter the date the child started to live with you. You may need to put a later date in box 2.5 if any of the following apply.

- You are a couple but only one of you was responsible for the child before. Enter the date the child started to live with both of you.
- You are fostering or adopting a child. Enter the date the child started to live with you. If the local authority (in Northern Ireland, the Health and Social Services Trust) is making payments to you for the child, please phone our Helpline.
- You are claiming tax credits as a single person, having been part of a couple.
- The child lived with someone else but has now come to live with you. Enter the date the child started living with you.

2.6 Children aged between 16 and 20

Full-time education

As long as they started, accepted or enrolled for, their current course before age 19, full-time education means the child is:

- at school or college (not at university)

- doing subjects up to and including A level, NVQ level 3 or Scottish Highers (not a degree)
- in lessons for more than 12 hours a week in term time.

A child still counts as being in full-time education if:

- they're getting ready for exams
- they're off sick but will come back when they're better
- they've just finished a course and are registered to start another course next term.

If you're not sure if the child is in full-time education, please phone our Helpline.

Approved training courses

- In England - Entry to Employment or Programme Led Pathways
- In Scotland - Get Ready for Work, Skillseekers or Modern Apprenticeships
- In Wales - Foundation Modern Apprenticeships, Skillbuild or Skillbuild+
- In Northern Ireland - Access or Training for Success: Professional and Technical Training.

The course mustn't be part of a job. If you're not sure if a training course is approved, please phone our Helpline.

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Helpline
If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.
Phone **0845 300 3900**
Textphone **0845 300 3909**
or go to
www.hmrc.gov.uk/taxcredits

2.8 Child Benefit reference number
Remember to put your Child Benefit reference number in box 2.8.

You can get up to 80% of the childcare costs you pay. There is a limit which means the most you can get is £140 a week for one child or £240 a week for two or more children. Read the notes on pages 4, 5 and 7 to make sure you qualify.

3.1 Name of childcare provider
Please read the notes on page 5 before you enter the full name of the carer or the childcare provider. If a relative provides your childcare you may not qualify, please read the extra notes on page 7.

3.2 Childcare provider's address
Ask your childcare provider if you don't know their full address.

3.4 Childcare provider's registration or approval body
Ask your childcare provider which authority has approved or registered them. Registration and approval bodies include:

- Ofsted in England
- Care and Social Services for Wales
- Scottish Commission for the Regulation of Care in Scotland
- a Health and Social Services Trust in Northern Ireland.

PART 2 CHILDREN continued

YOU

2.8 Child Benefit reference number
If you are receiving Child Benefit, please enter the reference number below. You will find it on any letters about Child Benefit you have received.

YOUR PARTNER

2.8 Child Benefit reference number
If you are receiving Child Benefit, please enter the reference number below. You will find it on any letters about Child Benefit you have received.

PART 3 CHILDCARE COSTS - HELP FOR WORKING PARENTS

Do you pay childcare costs? If so, you may get extra help towards them through tax credits. Before you make any entries in this PART please read the Notes, pages 6 and 7, to see if your childcare costs qualify.
You can claim help with childcare costs if your child is 15 or under (but see Notes, page 4, box 2.4), and you work 16 hours a week or more. **Couples** – you can claim help with childcare costs as a couple, if both of you work 16 hours a week or more, or if one partner works 16 hours a week or more and the other partner is incapacitated, in hospital, or in prison.
Answer questions 3.1 to 3.8. If you use more than 1 childcare provider, fill in form TC600A Additional pages and send it back with this claim form.

CHILDCARE PROVIDER

3.1 Name of childcare provider. See Notes, page 6

3.2 Their address
Postcode
House or building number
Rest of address, including house or building name

3.3 Their phone number – in full

3.4 Enter the name of the local authority or other body (for example, OFSTED) that registered or approved your childcare provider. See Notes, page 6

3.5 Provider's registration or approval number. See Notes, page 6

3.6 How many of the children named in this claim are cared for by this provider?
 Children

3.7 Enter the average weekly amount you pay this childcare provider. Work this out by using the Notes, pages 6 and 7. Round up your childcare costs to the nearest pound
£

This question is for couples with children only.

3.8 Are you claiming the childcare element on the grounds that one of you is:
• incapacitated, or
• in hospital, or
• in prison
and the other works 16 hours a week or more?
To show who is incapacitated, in hospital or in prison, put 'X' in one box only. See Notes, page 7
 You Your partner

3.5 Childcare provider's registration or approval number
For you to get help with childcare costs, your childcare provider must be registered or approved. You should ask to see their letter or certificate to make sure their registration or approval is up to date. Ask your childcare provider for their registration or approval number.

3.7 Enter the average weekly amount you pay this childcare provider
Read the notes on pages 4, 5 and 7 to make sure you qualify.
Use the examples on page 7 to work out the average weekly amount. If you pay the same amount every week, enter the amount you pay. If you need any help, please phone our Helpline.

3.8 If you or your partner are incapacitated, in hospital or in prison
Please read the notes on page 7 before you answer this question.

Couples - enter details for you and your partner separately in the boxes provided.

3.1 If your child is looked after by a relative

A relative could be your child's:

- parent
- grandparent
- aunt or uncle
- brother or sister
- step-parent.

You will not usually get help with the cost of childcare if your child is cared for by a relative. Please phone our Helpline if your child is cared for by a relative and that relative is a registered or approved childminder.

3.7 Enter the average weekly amount you pay this childcare provider

Only include costs that you actually pay yourself.

Do not include:

- any amount paid by your employer, in money or in vouchers
- any amount paid by a local education authority towards the cost of childcare for three or four-year-olds
- any amount paid by a government scheme, for example, the Upfront Childcare Fund.

If you pay childcare costs weekly and pay different amounts at different times (for example, you pay more during school holidays than term time)

Example 1

Ahmed usually pays £60 a week for registered childcare. However, in the school holidays (10 weeks in total) he pays £100 a week.

His total costs for 52 weeks are $(£100 \times 10) + (£60 \times 42) = £3,520$.

His average weekly costs are therefore $£3,520 \div 52 = £68$.

Example 2

Sarah does not pay for childcare during term time, but in the school holidays she pays a playscheme £110 a week to look after her son. She uses the scheme for two weeks in the Easter holidays, seven weeks in the summer holidays, one week at Christmas, and two half term holidays (one week each), making 12 weeks in total.

Her total costs for 52 weeks are $(£110 \times 12) + (£0 \times 40) = £1,320$.

Her average weekly costs are therefore $£1,320 \div 52 = £26$.

If you pay childcare costs monthly

Example 3

Carmen pays for registered child care monthly but the amount she pays varies from month to month.

In April she paid nothing and her other monthly payments in the last 12 months were:

£200 a month for February, October and December	£600
£400 a month for July and August	£800
£150 a month for the other six months	£900
	<hr/>
	£2,300

Carmen's average weekly costs are therefore $£2,300 \div 52 = £45$.

If you have just arranged a childcare provider and have not started paying them

Ask your provider how much they intend to charge you and work out your weekly average over the next 52 weeks.

3.8 If you or your partner are incapacitated, in hospital or in prison

You can claim if only one of you works 16 hours a week or more and the other is currently receiving one of the following benefits:

- Disability Living Allowance
- Attendance Allowance
- Severe Disablement Allowance
- Incapacity Benefit at the short term higher rate or long term rate
- contribution-based Employment and Support Allowance (ESA) for 28 weeks or more, or Statutory Sick Pay (SSP) followed by contribution-based ESA for 28 weeks or more (see **Note 2** on page 24)
- Industrial Injuries Benefit with Constant Attendance Allowance
- War Disablement Allowance with Constant Attendance Allowance or Mobility Supplement
- Council Tax Benefit or Housing Benefit with a Disability Premium or Higher Pensioner Premium
- a vehicle under the Invalid Vehicle Scheme.

You may also claim if one of you works 16 hours a week or more and the other is:

- an inpatient in hospital, or
- on remand, awaiting trial or sentencing, or
- serving a custodial sentence.

Page 5 of your claim form

4.1 Do you currently do paid work?

Answer 'Yes' here if you or your partner are:

- doing work that you get paid for, including work as a self-employed person
- starting paid work in the next seven days.

Also answer 'Yes' if you or your partner are on leave, including:

- sick leave of 28 weeks or less
- maternity or adoption leave of 39 weeks or less
- paternity leave of two weeks or less.

4.5 50-plus element

Other benefits include:

- Severe Disablement Allowance
- Pension Credit
- National Insurance Credits
- a training allowance for government-run training like Work-Based Learning for Adults, or Training for Work.

PART 4 WORK DETAILS

YOU

4.1 Do you currently do paid work? See Notes, page 8.
If you are starting paid work within the next 7 days put 'X' in the 'Yes' box

Yes No – go straight to PART 5

4.2 Do you usually work in the United Kingdom?
See Notes, page 8

Yes No

If 'No', enter the name of the country where you usually work

4.3 How many hours a week do you usually work?
If your hours vary from week to week, or you do seasonal work, see Notes, pages 8 to 10

hours

4.4 If you have stopped claiming or will stop claiming:

- Income Support, or
- income-based Jobseeker's Allowance, or
- income-related Employment and Support Allowance, or
- Pension Credit

because in the last 3 months you started work, or changed your hours so that you no longer qualified for these benefits, or you will start work in the next 7 days, enter the date you started work, when your hours changed or when you are due to start work

Only fill in 4.5 if you are aged 50 or over.

4.5 If you received Income Support, Jobseeker's Allowance, Employment and Support Allowance, Incapacity Benefit, or any of the benefits listed in the Notes, page 8, for 6 months or more before you started work, enter the date you started work.

If you had been receiving one of these benefits for 6 months or more, and you stopped receiving it because you changed your working hours, enter the date your hours changed

YOUR PARTNER

4.1 Do you currently do paid work? See Notes, page 8.
If you are starting paid work within the next 7 days put 'X' in the 'Yes' box

Yes No – go straight to PART 5

4.2 Do you usually work in the United Kingdom?
See Notes, page 8

Yes No

If 'No', enter the name of the country where you usually work

4.3 How many hours a week do you usually work?
If your hours vary from week to week, or you do seasonal work, see Notes, pages 8 to 10

hours

4.4 If you have stopped claiming or will stop claiming:

- Income Support, or
- income-based Jobseeker's Allowance, or
- income-related Employment and Support Allowance, or
- Pension Credit

because in the last 3 months you started work, or changed your hours so that you no longer qualified for these benefits, or you will start work in the next 7 days, enter the date you started work, when your hours changed or when you are due to start work

Only fill in 4.5 if you are aged 50 or over.

4.5 If you received Income Support, Jobseeker's Allowance, Employment and Support Allowance, Incapacity Benefit, or any of the benefits listed in the Notes, page 8, for 6 months or more before you started work, enter the date you started work.

If you had been receiving one of these benefits for 6 months or more, and you stopped receiving it because you changed your working hours, enter the date your hours changed

**If you are an employee, fill in 4.6 to 4.11 on the next page.
If you are a self-employed person fill in 4.12 and 4.13.
If you are both, fill in 4.6 to 4.13.**

4.2 Do you usually work in the United Kingdom?

This question is about the country you work in most of the time. It doesn't matter if you sometimes go to other countries for work.

The United Kingdom is England, Wales, Scotland and Northern Ireland. It does not include the Isle of Man or the Channel Islands.

4.3 How many hours a week do you usually work?

Please read the notes on page 9 before you answer this question. It doesn't matter if you're off work at the moment - it's your usual hours we need.

Couples - enter details for you and your partner separately in the boxes provided.



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

Phone **0845 300 3900**

Textphone **0845 300 3909**
or go to

www.hmrc.gov.uk/taxcredits

If you are living overseas and cannot get through on the Helpline number, please call **00 44 2890 538192**.

4.3 How many hours a week you usually work

If you're an employee (you work for someone else)

Enter the number of hours you work in a normal week. Include any overtime you do every week.

If you have more than one job, add all the hours together.

If you're self-employed (you work for yourself)

Enter the number of hours you work in your business in a normal week.

If you work different hours at different times of the year

Enter the number of hours a week you are working at the moment. Let us know if your hours change or if you start working or stop working completely.

If you only work in school terms

Enter the number of hours a week you usually work in school terms.

Use the examples on page 10 to help you.

If you're on sick leave

Enter the number of hours you usually worked before you went on sick leave. You can claim Working Tax Credit while you are on sick leave if your usual hours are 16 hours or more a week (if you are responsible for a child, have a disability or are entitled to the 50-plus element), or 30 hours or more a week (in all other cases), and you are receiving one of the following benefits:

- Statutory Sick Pay
- Short Term Incapacity Benefit at the lower rate
- Income Support paid on the grounds of incapacity for work
- Employment and Support allowance
- National Insurance credits on the grounds of incapacity for work or limited capability for work.

If you're on paid maternity, paternity or adoption leave

Enter the number of hours you usually worked before your paid maternity, paternity or adoption leave started.

If you're suspended from work

Enter the number of hours you usually worked before you were suspended.

If you're on strike

If you've been on strike for less than eleven days, enter the number of hours you usually worked before you went on strike.

You can only get Working Tax Credit for the first ten days of your strike. If your strike goes on longer than ten days, please tell us straight away. You can't make a new claim for Working Tax Credit until you've gone back to work.

If you've left your job but are still getting paid

If you've left your job but are still getting paid because you weren't given enough notice, you don't count as being in work. So your usual hours are zero.

Phone our Helpline if you've recently finished work but intend to start a new job soon.

Example 1 - taking time off

Jim usually works 28 hours a week. This week he took two days off unpaid and only worked 17 hours. But he expects to work 28 hours next week, and each week for the foreseeable future. So his usual hours are 28 hours a week.

Example 2 - regular overtime

Bill is contracted to work 25 hours a week. This week he has also done 10 hours of overtime. Last week Bill did no overtime at all, but most weeks he does five hours of overtime.

His usual hours are therefore 30 hours a week, made up of the 25 hours a week he is contracted to work and the five hours overtime he usually does each week. The fact that in the last couple of weeks he has not worked exactly 30 hours does not matter.

Example 3 - different hours every other week

Sue works 14 hours one week and 18 hours the next. This hardly ever changes.

To work out her usual weekly hours Sue should look at the average number of hours she works over her regular two-week cycle.

Her usual hours are 16 hours a week. This is worked out as follows.

Add together the hours worked $14 + 18 = 32$.

Divide 32 by 2 (the number of weeks) = 16.

Example 4 - going back to work after being unemployed

Vijaya has not worked at all for the last 10 years. She started a new job last week, working 20 hours a week. Her usual hours are therefore 20 hours a week. The fact that she only started last week does not alter the fact that she now usually works 20 hours a week.

Example 5 - working for part of the year only

Julie usually does 35 hours work a week for three months each summer. She can claim Working Tax Credit during this three-month period but when she finishes this seasonal work, her Working Tax Credit will stop, unless she gets another job within a week of finishing.

If she does get another job and her usual hours are less than 30 hours a week, she must tell us about the change within one month. If she does not get another job she must tell us within one month that she has stopped working.

She cannot get Working Tax Credit until the next period in which her usual hours of work are high enough for her to qualify again.

Example 6 - working term time only

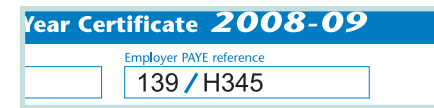
Mary works as a school dinner lady for 18 hours a week during term time. Her usual working hours are therefore 18 hours a week. It does not matter that she does not work at all in the school holidays, because these holidays are part of her regular annual working cycle and do not count in the calculation of usual working hours.

Page 6 of your claim form

Fill this part in if you are employed - you work for someone else.

4.8 Your employer's PAYE reference
Your employer's PAYE reference is on your payslips or P60 certificate from your employer or your PAYE Coding Notice from us. If you can't find this number, ask at work. If you've got a new job, make sure you enter your new employer's number.

Example of an employer's PAYE reference



Fill this part in if you are self-employed - you work for yourself.

4.12 Your tax reference
Enter your 10-digit reference number shown on page 1 of your Tax Return.

4.13 If you have not yet sent us your first Tax Return
If you've only just started working for yourself, you might not have a tax reference yet. If so, enter the date you started working for yourself.

PART 4 WORK DETAILS *continued*

YOU – EMPLOYED	YOUR PARTNER – EMPLOYED
4.6 How many paid jobs as an employee do you have? <input type="text"/>	4.6 How many paid jobs as an employee do you have? <input type="text"/>
4.7 Employer's name If you have more than one employer, tell us about the job where you work the most hours <input type="text"/> <input type="text"/> <input type="text"/>	4.7 Employer's name If you have more than one employer, tell us about the job where you work the most hours <input type="text"/> <input type="text"/> <input type="text"/>
4.8 Your employer's PAYE tax reference Look on your latest payslip for this, see Notes, page 11 <input type="text"/> / <input type="text"/>	4.8 Your employer's PAYE tax reference Look on your latest payslip for this, see Notes, page 11 <input type="text"/> / <input type="text"/>
4.9 Your payroll number, if you have one Look on your latest payslip for this <input type="text"/>	4.9 Your payroll number, if you have one Look on your latest payslip for this <input type="text"/>
4.10 Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>	4.10 Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>
4.11 Employer's pay office phone number in full <input type="text"/>	4.11 Employer's pay office phone number in full <input type="text"/>
YOU – SELF-EMPLOYED 4.12 Your tax reference. See Notes, page 11. You will find this on your Tax Return <input type="text"/>	YOUR PARTNER – SELF-EMPLOYED 4.12 Your tax reference. See Notes, page 11. You will find this on your Tax Return <input type="text"/>
4.13 If you have not yet sent us your first Tax Return, enter the date you started self-employment <input type="text"/>	4.13 If you have not yet sent us your first Tax Return, enter the date you started self-employment <input type="text"/>

4.6 Number of jobs
Enter 1 if you only have one paid job.
If you have more than one separate paid job, put the number. For example, if you had a day job and a part-time evening job as well, you would enter 2.
Don't include self-employed jobs.

4.10 Employer's pay office address
The pay office address might not be the same as your workplace - check your payslip or ask at work.

Couples - enter details for you and your partner separately in the boxes provided.

Page 7 of your claim form

5.1 Social security benefits

Do **not** put 'X' here if either of the following apply to you:

- you have made a claim for one of these benefits but not heard whether you will be paid, or
- you are receiving a run on payment of one of these benefits because
 - you started work in the last two weeks, or
 - you will start working within the next seven days.

5.2 Taxable social security benefits received

If you've had any of the benefits listed below, add them all together and enter the total in the box:

- Bereavement Allowance
- contribution-based Employment and Support Allowance
- Carer's Allowance
- contribution-based Jobseeker's Allowance
- Incapacity Benefit paid after the first 28 weeks of incapacity. **Do not** include Incapacity Benefit claimed before 1995
- taxable Income Support (this only applies if you were in a couple, and the person receiving Income Support was on strike).

Enter any state pensions in box 5.6.

If you're not sure what benefits you got, or how much, please contact your Social Security office or Jobcentre Plus.

PART 5 INCOME DETAILS

i The amount of tax credits you get depends on your income (both incomes for couples). Please give income details in boxes 5.2 to 5.6.

However, if you (or your partner if you have one) get Income Support (other than in the form of a run-on payment or if your Income Support is taxable), income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit, just put 'X' in the appropriate box at 5.1 and go straight to PART 6.

YOU

5.1 If you are receiving or have recently claimed any of the following, put 'X' in the appropriate box. See Notes, page 12. DO NOT complete if you are due to start work in the next 7 days and will stop claiming any of the following:

Income Support

Income-based Jobseeker's Allowance, or income-related Employment and Support Allowance

Pension Credit

YOUR PARTNER

5.1 If you are receiving or have recently claimed any of the following, put 'X' in the appropriate box. See Notes, page 12. DO NOT complete if you are due to start work in the next 7 days and will stop claiming any of the following:

Income Support

Income-based Jobseeker's Allowance, or income-related Employment and Support Allowance

Pension Credit

i In the rest of this PART give details of your income for the year 6 April 2008 to 5 April 2009. There is no need to include pence in the figures you give – round down to the nearest pound. If you want more help working out your income see Notes, pages 12 to 17. If you (or your partner if you have one) made a trading loss, or paid gross pension contributions or made Gift Aid payments, phone the Helpline for working sheet TC825 to help you work out your income before you make any entries in boxes 5.2 to 5.6.

YOUR INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit or Disability Living Allowance. The Notes tell you what income to include and help you work it out.

5.2 Taxable social security benefits received in the year from 6 April 2008 to 5 April 2009. See Notes, page 12 for details of the benefits to include

£

5.3 Earnings as an employee from all jobs for the year 6 April 2008 to 5 April 2009. (If you were self-employed your income goes in box 5.5.) Enter below your total earnings for the year, before tax and National Insurance contributions and other deductions are taken off. Look for the figure usually described as 'pay' or 'taxable pay' on your P60 Certificate of Pay and Tax. Take off certain pension contributions and Statutory Maternity Pay. If you had more than one job in the year – one after the other or at the same time – we need information about your total pay from all of them. For more help see Notes, pages 12 and 13

£

YOUR PARTNER'S INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit or Disability Living Allowance. The Notes tell you what income to include and help you work it out.

5.2 Taxable social security benefits received in the year from 6 April 2008 to 5 April 2009. See Notes, page 12 for details of the benefits to include

£

5.3 Earnings as an employee from all jobs for the year 6 April 2008 to 5 April 2009. (If you were self-employed your income goes in box 5.5.) Enter below your total earnings for the year, before tax and National Insurance contributions and other deductions are taken off. Look for the figure usually described as 'pay' or 'taxable pay' on your P60 Certificate of Pay and Tax. Take off certain pension contributions and Statutory Maternity Pay. If you had more than one job in the year – one after the other or at the same time – we need information about your total pay from all of them. For more help see Notes, pages 12 and 13

£

5.3 Earnings as an employee

If you (or your partner) are self-employed your profits go in box 5.5 on page 8 of your claim form.



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

Phone **0845 300 3900**

Textphone **0845 300 3909**

or go to

www.hmcr.gov.uk/taxcredits

5.3 Earnings as an employee

If you are an employee, do not leave this box blank. Please use the working sheet on page 13 to work out your earnings. You can find out what you've earned from your P45 or P60 or your final payslip.

Examples below:

'Total pay to date' on P45

Code	503L	Week	
Week or month number	W26	Month	
Total pay to date	£	9,283	91
Total tax to date	£	1,336	42

'Total for year' on P60

Pay	£	9,283	91
Employment	*	9,283	91
Total for year		9,283	91
Orphans/Life contributions in this employment	*		

If you're not sure what to put, please phone our Helpline.

Couples - enter details for you and your partner separately in the boxes provided.

5.3 Earnings as an employee from all jobs for the year 6 April 2008 to 5 April 2009

Please phone our Helpline if you are not sure what income to enter here.

First enter your earnings

If you worked outside the UK in 2008–2009 you should enter your earnings in British pounds, not the foreign currency.

Total pay from all your employed work, including any tips and gratuities and Statutory Sick Pay.

Payment from your employer because your job changed or ended.

Don't include the first £30,000. Put any amount you got over that.

Taxable gains from security options you got because of your job, for example, company shares or bonds.

Strike pay from your trade union.

Payment for work you did in prison or on remand.

Earnings total

Now enter your deductions

Work expenses you have paid out and that your employer has not paid you back.

The expenses must be wholly, exclusively and necessarily in the performance of your duties.

Tax-deductible payments you have made and have not been paid back for.

For example fees to professional bodies, agency fees, indemnity insurance.

Flat-rate expenses agreed by your employer and us to maintain or renew tools or special clothes you need for your job.

Personal pension contributions you paid into a registered scheme. Include Free-Standing Additional Voluntary Contributions and payments to Stakeholder pensions. Enter the gross amount. Don't include contributions you paid through your employer.

Statutory Maternity, Paternity or Adoption Pay. If your payments were more than £100 a week, enter £100 in the box.

For example, if you got them for 30 weeks, enter £3,000. If your payments were less than £100 a week, enter the amount you received. For example, if you got £80 for 30 weeks, enter £2,400. Don't include Maternity Allowance.

Deductions total

Take away your deductions total from your earnings total. Enter this amount in box 5.3. Don't include the pence.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
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£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>

5.4 Company car and fuel, taxable vouchers and payments in kind for the year 6 April 2008 to 5 April 2009

Please phone our Helpline if you are not sure what income to enter here.

Copy the information from your P9D or P11D form that you get from your employer. If you've had more than one employer, add the figures together.

Goods and assets your employer gave you (for example, gifts of food, fuel, cigarettes or clothes) - shown on P11D section A or P9D section A(2) in the third or fourth boxes.

Payments made by your employer on your behalf (for example, payment of rent or utility bills) - shown on P11D section B in the first box numbered 15, or P9D section A(2) in the first, second and fifth boxes.

Cash or non-cash vouchers and credit tokens (for example, a company credit card) - shown on P11D section C, or P9D section B (add together all the boxes). Don't include the cash equivalent of childcare vouchers if they are used to pay for registered or approved childcare.

Mileage allowance. Include payments for using your own car - enter the taxable amount shown on P11D section E. Also include running costs your employer has paid for - shown on P11D section E or included in section N.

If your mileage costs are not paid by your employer, or they only pay a little of it, please phone our Helpline.

Company car - shown on P11D in box 9 of section F.

Car fuel benefit - shown on P11D in box 10 of section F.

Expenses payments made to you or on your behalf - shown on P11D sections J, M or N or P9D section A(1).

You might be able to reduce this amount by claiming a deduction of expenses allowed for certain Income Tax purposes.

Please phone our Helpline.

Total. Enter this amount in box 5.4. Don't include the pence.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

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Textphone **0845 300 3909**

or go to

www.hmrc.gov.uk/taxcredits

5.5 Income from self-employment for the year 6 April 2008 to 5 April 2009

If you haven't filled in your Tax Return for 2008-2009

You need to estimate your profits and answer 'Yes' to question 5.7. When you know the actual amount of your profits, please tell us.

If you've filled in your Tax Return for 2008-2009

Enter your total profit for the year in box 5.5. Copy this amount from one of the following:

- Short Tax Return, box 3.10
- Self-employment (short) pages, box 27
- Self-employment (full) pages, box 72, or
- Partnership (short or full) pages, box 14.

Round your profit down to the nearest pound before entering it in box 5.5. For example, if your total profit was £8,345.64, enter £8345.

If you have more than one business

Add together:

- the adjusted profit from each of your Self-employment pages
- your share of the adjusted partnership profit from each of your Partnership (short or full) pages.

If your business had other income or profits

Include these in your box 5.5 amount - for example, rental income. Include any amounts from:

- Self-employment (short) pages, box 29
- Self-employment (full) pages, box 74
- Partnership (short) pages, box 17 or 26
- Partnership (full) pages, box 17, 66, 69, 72 or 73.

If you use averaging because you're a farmer, market gardener or creator of literary or artistic works

You can't use averaging in your tax credits claim. So you need to adjust your total profits figure to take out the averaging. This is how you do that.

You'll have entered a figure in:

- Self-employment (full) pages, box 71, or
- Partnership (short or full) pages, box 10.

If the figure in either of these boxes increases your profit, take this amount away from your total profits.

If the figure in either of these boxes reduces your profit, add this amount to your total profits.

If you traded outside of the UK in 2008-2009

You should enter your profit in British pounds, **not** the foreign currency. Phone our Helpline if you need any help with this.

If you made Gift Aid payments, pension contributions or trading losses

You need to phone our Helpline for working sheet TC825 if, in 2008-2009:

- you made any Gift Aid payments
- you made contributions to an HMRC-registered pension scheme
- you had trading losses.

5.6 Other income for the year 6 April 2008 to 5 April 2009

Please phone our Helpline if you are not sure what income to enter here.

Income from savings and investments, including dividends. Enter the **gross** amount (before tax is taken off). Don't include tax-exempt investments like ISAs. Include the full amount of any 'chargeable event gain' from a life insurance policy.

State pensions (including Widow's Pension, Widowed Mother's Allowance, Widowed Parent's Allowance and Industrial Death Benefit). Don't include the Christmas bonus and winter fuel payment.

Other UK pensions you are getting (not war pensions). If your pension includes an extra amount for work-related illness or injury, please phone our Helpline.

Property income. Don't include income from the 'rent a room' scheme. Don't include anything you have already included in box 5.5. If your rental property made a loss, phone our Helpline and ask for working sheet TC825 to help you.

Income from trusts, settlements and estates. You will find details on certificate R185, which the trustees or administrators should have given you. Enter the **gross** amount (before tax is taken off).

Foreign income, for example, income from investments and property overseas. Include the full amount in British pounds whether or not it was remitted to the UK. Enter the gross amount in British pounds. If you get a foreign pension include 90% of it here. Deduct any bank charge or commission you paid when converting foreign currency.

Notional income. This includes things like stock dividends, or income that you could have received but chose not to. Please phone our Helpline if you need more information about this.

Total

Add together totals for you and your partner

Take off £300. If this makes a minus figure, just enter 0.

If you or your partner got Adult Dependant's Grant or miscellaneous taxable income not included above, enter it here. Please phone our Helpline if you need more information about this.

Total other income. Enter this amount in box 5.6. Don't include the pence.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
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£ <input type="text"/>	

Page 9 of your claim form

6.1 Choose how often you want us to pay you Child Tax Credit

If you are on Income Support or income-based Jobseeker's Allowance, Child Tax Credit replaces part of those benefits. You will need to decide if you still want your payments weekly.

6.2 Couples only - which of you is the main carer?

If you are claiming as a couple, decide who is the main carer. If only one of you is working, the person at home with the children will usually be the main carer.

If you are a couple who qualify for help with childcare costs, the childcare element of Working Tax Credit will always be paid to the person receiving Child Tax Credit.

PART 6 PAYMENT DETAILS

i Claiming tax credits
If you have children – fill in the Child Tax Credit section.
If you are working – fill in the Working Tax Credit section.
If you have children and are working – fill in both the Child Tax Credit and the Working Tax Credit sections.

CHILD TAX CREDIT
Child Tax Credit is paid to the main carer. The main carer is the person mainly responsible for looking after the children. It will be paid into a bank or building society or Post Office® card account. So make sure you fill in 6.5 to 6.9 on page 10. You can choose whether you want to be paid weekly or every 4 weeks.

Couples
Tell us which one of you is the main carer.

6.1 Choose how often you want us to pay you Child Tax Credit.
Put 'X' in one box only. See Notes, page 18
 Weekly Every 4 weeks

6.2 Couples only – which of you is the main carer?
Put 'X' in one box only. See Notes, page 18
 You Your partner
Make sure the person you choose gives account details in the appropriate column on page 10.

WORKING TAX CREDIT
Working Tax Credit is paid to a person who works. It will be paid direct into a bank or building society or Post Office® card account. So make sure you fill in 6.5 to 6.9 on page 10. You can choose whether you want to be paid weekly or every 4 weeks.

If you are responsible for a child or have a disability, you may qualify for Working Tax Credit if you are aged 16 or over and you usually work 16 or more hours a week.

If you qualify for the childcare element of Working Tax Credit it will be paid with Child Tax Credit to the main carer. Payment will be made weekly or every 4 weeks depending on the choice you made at 6.1.

If you are not responsible for a child and do not have a disability, you may still qualify for Working Tax Credit if you are aged 25 or over and you usually work 30 or more hours a week.

6.3 Choose how often you want us to pay you Working Tax Credit.
Put 'X' in one box only.
 Weekly Every 4 weeks

6.4 Couples who both work 16 or more hours a week.
Choose which of you is to receive payment of Working Tax Credit.
Put 'X' in one box only. See Notes, page 18
 You Your partner
Make sure the person you choose gives account details in the appropriate column on page 10.



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

Phone **0845 300 3900**

Textphone **0845 300 3909**

or go to

www.hmrc.gov.uk/taxcredits

6.4 Couples who both work 16 or more hours a week.

We can only pay Working Tax Credit to one of you. So you need to say which one of you we should pay.

Page 10 of your claim form

Please fill in your account details carefully. If they are wrong your payments will be delayed.

6.5 Name(s) of account holder(s)
Enter the name of the account exactly as it is shown on your statements, passbook or cheque book. If it is a joint account, make sure you enter both names.

If you want to use an account that is not in your name, for example, your partner or another person, you may do so. But it is up to you to make sure you get the money from that person.

6.7 Branch sort code
Make sure you enter the sort code shown on your card or statements from your bank or building society.

Couples - don't forget to fill in both sides of this section, even if the bank account is the same.

If you do not have an account, you will need to open one. If you are unable to open or use any type of account, please phone our Helpline.

6.6 Account number
Your account number is usually eight digits and is shown on your statements or cheque book. Please include any zeros - for example, 00123456.
If your account number is longer than eight digits it may be because your account is with a building society or bank that used to be a building society.

6.8 Roll or reference number
If your account is with a building society - or a bank that was a building society - you may have an additional reference number. This number may be called:

- a roll number, or
- an account reference, or
- an account number.

If you are not sure which numbers to enter check with your bank or building society.

PART 6 PAYMENT DETAILS continued

i We pay tax credits into a bank or building society account.
Couples - If one of you is to receive Child Tax Credit and the other Working Tax Credit, you should both give account details below, even if you want both credits paid into the same account.

You need to give us details below, of the account you want tax credits paid into.
See Notes, page 19.

- You can use an existing account - you will find account details on your cheque book, bank book or statement.
- If your account is with a building society, or former building society, you may need to provide details of your roll or reference number in box 6.8. You will find the roll or reference number on your bank or building society book or statement. You also need to provide details of the account number and sort code in boxes 6.6 and 6.7. See Notes, page 19.
- If you have a Post Office® card account please refer to your 'Welcome Letter' or statement for details of your account number and sort code. Leave box 6.8 blank and enter 'POST OFFICE' in box 6.9.
- If you do not have an account or want to open a new one for tax credits, see Notes, page 19.

YOU - ACCOUNT DETAILS	YOUR PARTNER - ACCOUNT DETAILS
6.5 Name(s) of account holder(s). See Notes, page 19 MR & MRS J W I L L I A M S	6.5 Name(s) of account holder(s). See Notes, page 19
6.6 Account number	6.6 Account number
6.7 Branch sort code	6.7 Branch sort code
6.8 If you have given details of a building society account, enter the roll or reference number, if any. Please enter any hyphens or slashes that are shown as part of the number. For example, 1756 - 789808746 or 475869607/8797. Put the hyphen or slash in its own box	6.8 If you have given details of a building society account, enter the roll or reference number, if any. Please enter any hyphens or slashes that are shown as part of the number. For example, 1756 - 789808746 or 475869607/8797. Put the hyphen or slash in its own box
6.9 Name of bank or building society For Post Office® card account, enter POST OFFICE	6.9 Name of bank or building society For Post Office® card account, enter POST OFFICE

Couples - enter details for you and your partner separately in the boxes provided.

Page 11 of your claim form

Please make sure you sign and date the Declaration. If you forget it may take longer to pay you.
If you are claiming as a couple, both of you need to sign and date the claim.

DECLARATIONS

i You (both of you in the case of couples) must sign the declaration. See Notes, page 20

YOU	YOUR PARTNER
<p><i>If you give false information or do not tell us about any part of your income, you may be liable to financial penalties and/or you may be prosecuted.</i></p> <p>I declare that the information given on this form is correct and complete to the best of my knowledge and belief.</p> <p>I understand that if I am claiming tax credits as part of a couple, this is a joint claim, so:</p> <ul style="list-style-type: none">• we share responsibility for the information given, and• any tax credits overpaid may be recovered from both or either of us. <p>Signature</p> <input type="text"/>	<p><i>If you give false information or do not tell us about any part of your income, you may be liable to financial penalties and/or you may be prosecuted.</i></p> <p>I declare that the information given on this form is correct and complete to the best of my knowledge and belief.</p> <p>I understand that if I am claiming tax credits as part of a couple, this is a joint claim, so:</p> <ul style="list-style-type: none">• we share responsibility for the information given, and• any tax credits overpaid may be recovered from both or either of us. <p>Signature</p> <input type="text"/>
Date D D M M Y Y Y Y	Date D D M M Y Y Y Y

APPOINTEE ACTING ON BEHALF OF CLAIMANT(S)

i You are **not** an Appointee if you are simply helping the claimant(s) to complete this form. Usually, an Appointee is a person who has been given the legal right to act on behalf of another person who is not able to control their own affairs or has a disability. See Notes, page 20.

APPOINTEE

I have completed this form on behalf of the claimant(s) because

If you give any information you know to be false or incomplete, you may be liable to financial penalties and/or you may be prosecuted.

I declare that the information given on this form is correct and complete to the best of my knowledge and belief.

Signature

Date

D D M M Y Y Y Y

Full name (including title Mr/Mrs/Miss/Ms or other title)

Address

Postcode

House number

Rest of address, including house name or flat number

Phone number – in full

What to do now
When you have completed and signed the form, please send it back to us in the envelope provided. Please do not fold it. Please do not send anything with it, unless we have asked you to do so. If you do not have the envelope, send the form to: HM Revenue & Customs Tax Credits, Comben House, Farriers Way, Netherton, L75 1BY

You are an Appointee if you have been appointed to act by one or more of the following:

- a court of law
- the Department for Work and Pensions
- the Department for Social Development
- us, when you have made a previous claim for the person(s) claiming.

Please tell us the date you were appointed and who appointed you.

If you are acting as Appointee for the first time, please explain why the person who is claiming cannot complete and sign the form. We will then consider whether to appoint you. Before we make our decision, we may need to contact you for more information.

You are not an Appointee if you are simply helping someone to complete the form and they understand what you are doing. For example, you might help someone to fill in the form because:

- you work in a welfare rights organisation such as Citizens Advice, or
- you are helping them as a friend, or
- you are translating the questions into another language for them because they speak and understand very little English.

If the person claiming understands the Declaration and is able to sign it then they should do so.

Page 12 of your claim form



Helpline

If you need any help with a question, please phone our Helpline. Open every day 08.00 to 20.00.

Phone **0845 300 3900**

Textphone **0845 300 3909**

or go to

www.hmrc.gov.uk/taxcredits

To make sure the tax credits system is working for everyone it would help if you tell us your ethnic group. You don't have to tell us if you don't want to.

i Your ethnic group
We want to make sure tax credits are being claimed by all communities. The only way we can check this is by asking you about your ethnic group. Please make one entry to tell us the ethnic group that you consider you belong to. You do not have to complete this part of the form. If you do not wish to disclose your ethnic group, please put 'X' in the box provided. Thank you for your help.

YOU	YOUR PARTNER
A White <input type="checkbox"/>	A White <input type="checkbox"/>
B Mixed	B Mixed
White and Black Caribbean <input type="checkbox"/>	White and Black Caribbean <input type="checkbox"/>
White and Black African <input type="checkbox"/>	White and Black African <input type="checkbox"/>
White and Asian <input type="checkbox"/>	White and Asian <input type="checkbox"/>
Other, please state below <input type="checkbox"/>	Other, please state below <input type="checkbox"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
C Asian including British Asian	C Asian including British Asian
Indian <input type="checkbox"/>	Indian <input type="checkbox"/>
Pakistani <input type="checkbox"/>	Pakistani <input type="checkbox"/>
Bangladeshi <input type="checkbox"/>	Bangladeshi <input type="checkbox"/>
Other, please state below <input type="checkbox"/>	Other, please state below <input type="checkbox"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
D Black	D Black
Caribbean <input type="checkbox"/>	Caribbean <input type="checkbox"/>
African <input type="checkbox"/>	African <input type="checkbox"/>
Other, please state below <input type="checkbox"/>	Other, please state below <input type="checkbox"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
E Chinese or other ethnic group	E Chinese or other ethnic group
Chinese <input type="checkbox"/>	Chinese <input type="checkbox"/>
Other, please state below <input type="checkbox"/>	Other, please state below <input type="checkbox"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
F I do not wish to state my ethnic group <input type="checkbox"/>	F I do not wish to state my ethnic group <input type="checkbox"/>

If you don't want to tell us your ethnic group, please put 'X' here.



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Do you qualify for the disability element of Working Tax Credit?

If you meet **all** of the following three conditions you may qualify for more Working Tax Credit.

Condition 1

You usually work for 16 hours or more a week.

Condition 2

You have a disability that puts you at a disadvantage in getting a job.

At least one of the following descriptions must apply to you.

We may ask for the name of someone involved in your care, like an occupational therapist, community nurse, district nurse or doctor, who can confirm how your disability affects you.

Physical disability

- When standing you cannot keep your balance unless you continually hold on to something.
- You cannot walk a continuous distance of 100 metres along level ground without stopping or without suffering severe pain - even when you use your usual walking aid, such as crutches, walking frame, walking stick, prosthesis or similar.

- You cannot use either of your hands behind your back, as if you were putting on a jacket or tucking a shirt into trousers.
- You cannot extend either of your arms in front of you, as if you were shaking hands with someone, without difficulty.
- You cannot, without difficulty, put either of your hands up to your head, as if putting on a hat.
- Due to a lack of ability in using your hands, you cannot pick up a coin that is 2.5 centimetres or less in diameter, such as a 10 pence coin, with one hand.
- You find it difficult to use your hands or arms to pick up a full, one-litre jug and pour from it into a cup.
- You cannot turn either of your hands sideways through 180 degrees.
- If you live in Northern Ireland - you have been certified as blind. Because of this, you are also registered as blind on a register maintained by, or on behalf of, a Health and Social Services Board.
- You cannot see to read 16-point print at a distance greater than 20 centimetres, even if you are wearing your usual glasses.

This is 16-point print.
Can you read this at a distance greater than 20 centimetres?

Visual impairment

- If you live in England or Wales - you are registered as blind or partially sighted on a register compiled by a local authority.
- If you live in Scotland - you have been certified as blind or as partially sighted. Because of this, you are also registered as blind or partially sighted on a register maintained by, or on behalf of, a regional or island council.

Hearing impairment

- You cannot hear a phone ring when you are in the same room as the phone, even if you are using your usual hearing aid.
- You have difficulty hearing what someone two metres away is saying, even when they are talking loudly in a quiet room and you are using your usual hearing aid.

Other disability

- People who know you well have difficulty in understanding what you say.
- When a person that you know well speaks to you, you have difficulty in understanding what that person says.
- At least once a year, during waking hours, you are in a coma or have a fit where you lose consciousness.
- You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.
- Due to mental disability, you are often confused or forgetful.
- You cannot do the simplest addition and subtraction.
- Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.

- You cannot normally sustain an eight-hour working day or a five-day working week, due to a medical condition or intermittent or continuous severe pain.
- As a result of an illness or accident, you are undergoing a period of habilitation or rehabilitation. This does not apply to you if you have been getting a disability element of Working Tax Credit in the past two years.

Condition 3

You receive, or have recently received, a qualifying sickness or disability-related benefit.

You will meet this condition if at least one of the following four descriptions applies to you, or if:

- you stopped receiving the disability element of Working Tax Credit within the last eight weeks, and you are now making another claim, and
- in your earlier claim you satisfied description 2 or 3 aside, or description 4 on page 24.

1. You are currently receiving **one** of the following benefits:

- Disability Living Allowance
- Attendance Allowance
- Industrial Injuries Disablement Benefit, with Constant Attendance Allowance for you
- War Disablement Pension, with Constant Attendance Allowance or Mobility Supplement for you
- a vehicle provided under the Invalid Vehicle Scheme.

2. For at least one day in the last six months, you have received one of the following:

- Employment and Support Allowance (ESA) where you have received this allowance for 28 weeks or more or you have received Statutory Sick Pay (SSP) followed by ESA for a combined period of 28 weeks or more (see **Note 1** aside)
- Incapacity Benefit at the short-term higher rate or long-term rate
- Severe Disablement Allowance
- income-based Jobseeker's Allowance, with a Disability Premium or Higher Pensioner Premium for you
- Income Support, with a Disability Premium or Higher Pensioner Premium for you

- Council Tax Benefit, with a Disability Premium or Higher Pensioner Premium for you
- Housing Benefit, with a Disability Premium or Higher Pensioner Premium for you.

Note 1: The 28 weeks does not need to be a single continuous period. You can add together:

- any periods that you received ESA, as long as they were no more than 12 weeks apart
- any periods that you received SSP, as long as they were no more than eight weeks apart
- any periods that you received SSP with periods that you received ESA, as long as they were no more than 12 weeks apart.

3. You have been 'training for work' for at least one day in the last eight weeks.

'Training for work' means attending government-run training, for example, that provided by the New Deal, Work Based Learning for Adults (Training for Work in Scotland) or a course that you attended for 16 hours or more a week to learn an occupational or vocational skill.

In the eight weeks before you started training for work you must have been getting:

- Incapacity Benefit paid at the short-term higher rate or long-term rate, or
- Severe Disablement Allowance, or
- contribution-based Employment and Support Allowance (ESA) for 28 weeks or more, or
- Statutory Sick Pay (SSP) followed by contribution-based ESA for a combined period of 28 weeks or more (see **Note 2** below).

Note 2: The 28 weeks does not need to be a single continuous period. You can add together:

- any periods that you received contribution-based ESA, as long as they were no more than 12 weeks apart
- any periods that you received SSP, as long as they were no more than eight weeks apart
- any periods that you received SSP with periods that you received contribution-based ESA, as long as they were no more than 12 weeks apart and you met the contribution conditions for contribution-based ESA on the days that you received SSP.

4. All of the following four points apply to you.

- You have been getting at least **one** of the benefits in box **A** or **B** for 20 weeks or more (see **Note 3** aside), and you got this benefit within the last eight weeks.
- Your disability is likely to last for at least six months or the rest of your life.
- Your gross earnings (before tax and National Insurance contributions are taken off) are at least 20% less than they were before you had the disability.
- Your gross earnings (before tax and National Insurance contributions are taken off) are at least £15 a week less than they were before you had the disability.

A

- Statutory Sick Pay
- Occupational Sick Pay
- Incapacity Benefit paid at the short-term lower rate
- Income Support paid on the grounds of incapacity for work
- National Insurance credits awarded on the grounds of incapacity for work

B

- Employment and Support Allowance
- National Insurance credits awarded on the grounds of limited capability for work.

Note 3: The 20 weeks does not need to be a single continuous period. You can add together:

- any separate periods that you received the benefits and credits in box **A**, as long as they were no longer than eight weeks apart
- any separate periods that you received the benefits and credits in box **B**, as long as they were no longer than 12 weeks apart.

Further information

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to **www.hmrc.gov.uk** and look for *Data Protection Act* within the *Search facility*.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Customer Information Team

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Printed in the U.K. by St Ives Direct, St Ives plc. HMRC 01/09 MM 5010915

