

Renewing your tax credits - Getting it right

Use these notes to help you

**Renew now -
don't risk leaving it until 31 July**
If you miss the deadline:

- your payments will stop
- you will have to pay money back.

**Last year over 400,000 people had
their payments stopped because
they did not renew on time.**



Help

If you need any help please:

- go to www.hmrc.gov.uk/taxcredits
- phone our helpline on **0345 300 3900** or Textphone on **0345 300 3909**.
For our opening hours go to www.hmrc.gov.uk or phone us.

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

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 us on any of our phone helplines if you need these services.

Remember

Tax credits are flexible and change when your life changes.

We aim to deal with your renewal **within 8 weeks** of receiving your declaration. When we have dealt with it, we will let you know. We will continue to pay you during this time, so you only need to contact us if you have any changes to tell us about.

Some important changes to Working Tax Credit from April 2012

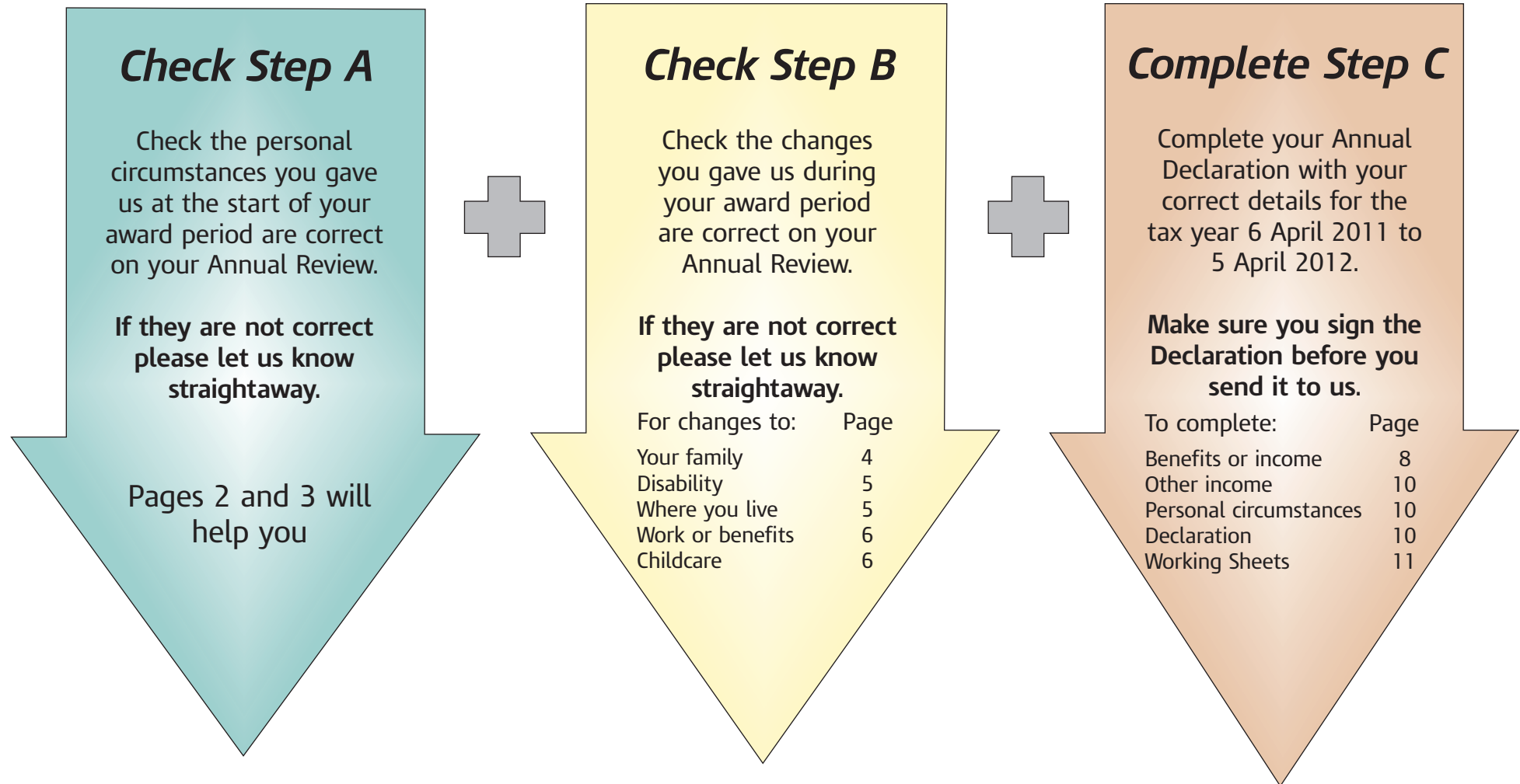
From April 2012 couples with children will have to work at least 24 hours a week between them, with one partner working at least 16 hours. So if you're a couple and only one of you is working, that person will need to work at least 24 hours a week.

If your joint working hours are less than 24 a week, you can still get Working Tax Credit if one of the following applies:

- one of you is aged 60 or over and working at least 16 hours a week
- one of you is disabled and working at least 16 hours a week
- one of you works at least 16 hours a week, and the other person can't work because they're incapacitated, an inpatient in hospital or in prison (serving a custodial sentence, or remanded in custody awaiting trial or sentence).

There are 3 steps you need to take to renew

We may ask you to give us proof to support your declaration.



STEP A – Your personal circumstances

What to check at Step A on your Annual Review

Your Annual Review shows your personal circumstances at the start of your award period. If you told us about any changes, we show them at Step B.

You (and your partner, if you have one)

This shows if you claimed as a single person, or jointly as a couple. If you claimed as a couple we show both names. You are both responsible for making sure the information is correct. For more information see page 3.

Where you live

This is the country you live in most of the time. If your main home was in England, Scotland, Wales or Northern Ireland (but not the Channel Islands or the Isle of Man) we show you as living in the United Kingdom. It doesn't matter if you sometimes go to other countries for holidays for less than eight weeks.

Your work or benefits

This shows the country you work in most of the time and the number of paid hours a week you usually work. It doesn't matter if you sometimes go to other countries for work. It may also show if you received:

- Income Support
- income-based Jobseeker's Allowance or income-related Employment and Support Allowance
- Pension Credit, or
- the 50-plus element of tax credits.

Step A

Check your personal circumstances at the start of your award period were correct and complete

The Notes tell you what to look for when you are checking and who can get extra amounts of tax credits.

At the start of your award period, 06/04/2011:

You claimed tax credits as a couple.

MR A N OTHER

Date of birth: 11/06/1965
Lived in the United Kingdom.
Usually worked in the United Kingdom.
Total hours worked in a week: 33
Qualified for the disability element of Working Tax Credit.

MRS A N OTHER

Date of birth: 14/10/1975
Lived in the United Kingdom.
Usually worked in the United Kingdom.
Total hours worked in a week: 10

Your qualifying children and young people

CHILD ONE

Date of birth: 15/02/1991

CHILD TWO

Date of birth: 05/07/1995
Received the Highest Rate Care Component of Disability Living Allowance.

Your childcare costs – childcare providers must be registered or approved, see the Note
You had no qualifying child care costs.

Disability

If you have a disability, we show this here. For more information see pages 3 and 5.

Qualifying children and young people

If you claimed for any children, this shows the information you gave us. You can claim Child Tax Credit for a child until 31 August after their 16th birthday. You can also claim for a young person who is aged between 16 and under 20 if they are in full-time non-advanced education or on an approved training course.

Child disability element

If your child has a disability, we show this here. For more information see pages 3 and 5.

Childcare costs

This shows if you qualify for childcare costs because you work. You get help with childcare costs if you work 16 hours a week or more. If you are a couple, both of you must work 16 hours a week, or one of you must work 16 hours a week if the other is incapacitated and getting a disability benefit, in hospital or in prison.

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 they have a disability.

There is more information on pages 3 and 7.



For more information about childcare costs or to check if your childcare provider qualifies see our leaflet *WTC5 Working Tax Credit - Help with the costs of childcare*. To get a copy go to www.hmrc.gov.uk/leaflets/wtc5.pdf or phone our helpline.

STEP A – Your personal circumstances

You (and your partner, if you have one)

We treat you as a couple if you are:

- married, or
 - in a civil partnership
- unless you are legally separated or your separation is likely to be permanent.

We treat you as a couple if you are living with someone else as if you are:

- married, or
- in a civil partnership.

We still treat you as a couple if you are living apart temporarily - for example one of you is working away.

If you have a disability

You may get the disability element or severe disability element of Working Tax Credit. See page 5 for the qualifying conditions.

Qualifying children and young people

This can include children until their 16th birthday and young people aged from 16 but under 20 years old.

Full-time education

A young person is in full-time non-advanced education if they started, accepted or enrolled on their current course before age 19:

- at school or college (not at university)
- are doing subjects up to and including A level, NVQ level 3, Scottish Highers or Advanced Highers (not a higher national certificate or a degree), and
- are in lessons for an average of more than 12 hours a week in term-time.

A young person still counts as being in full-time education if they:

- are on study leave (getting ready for exams)
- are off sick but will go back when they're well again
- have just finished a course and are registered to start another course next term.

The education **cannot** be provided by an employer or an office held by the young person.

If you're not sure if a young person is in full-time education, please phone our helpline.

Approved training courses

In England - Foundation Learning Programmes, Access to Apprenticeships or Programme Led Apprenticeships.

In Scotland - Get Ready for Work or Skillseekers.

In Wales - Traineeships, Foundation Apprenticeships, Skillbuild or Skillbuild+.

In Northern Ireland - Jobskills or Training for Success: Professional and Technical Training or Programme Led Apprenticeships (Apprenticeships NI).

A course provided by an employer as part of a job contract doesn't count as approved. For example, Modern Apprenticeships in Scotland are always provided as part of a job contract so do not count as approved training.

Child disability elements

If your child has a disability you may get extra Child Tax Credit if:

- you receive Disability Living Allowance (DLA) or the Highest Rate Care Component of DLA for your child, or
- the child is registered blind or came off the blind register in the 28 weeks before you claimed tax credits.

Childcare costs

You can get help towards your childcare costs if your childcare provider is registered or approved. If you're not sure, please ask them.

You may still get help if you use other childcare, such as an after school club.

Registration and approval bodies include:

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

i Help

If you need any help please:

- go to www.hmrc.gov.uk/taxcredits
- phone our helpline on **0345 300 3900** or Textphone on **0345 300 3909**.

Are your personal circumstances correct and complete at Step A?

Yes - Go to Step B on page 4

No - Phone our helpline

What to check at Step B on your Annual Review

Tax credits are flexible and change when your life changes. Your Annual Review shows the changes you have already given us. If anything else has changed and you have not told us, please tell us now. Pages 4 to 7 tell you the changes you need to tell us about - they could affect the amount of money you get.

Have you made more than one claim?

If you made more than one tax credits claim in the year you will get a renewal pack for each claim. For example, if you claimed as an individual then later claimed as part of a couple, you may need to reply to each pack we send you.

Changes in your family

You must tell us within one month

If you claimed:

- **as a single person** but you are now married or in a civil partnership, or living with someone as if you are married or in a civil partnership,
- **jointly with your spouse or civil partner** but you have legally separated or your separation is likely to be permanent,
- **jointly with your partner** but you are no longer living together as though you are married or in a civil partnership,
- **jointly** but your partner has died.

If a child leaves the family to live with someone else. This includes a child:

- taken into care or fostered to another family
- looked after by a local authority, or
- found guilty by a court and sentenced to custody or detention for more than four months.

If a child or young person dies.

If a child or young person stops being registered as blind.

If a child or young person starts to claim in their own right:

- Employment and Support Allowance
- Income Support
- Incapacity Benefit
- income-based Jobseeker's Allowance, or
- Child Tax Credit or Working Tax Credit.

If a young person:

- leaves full-time, non-advanced education or approved training before their 20th birthday
- starts full-time, non-advanced education provided by an employer or any office they hold
- stops being registered with the careers service, Connexions, Ministry of Defence, or similar organisation within the EU
- starts to have their training provided under their contract of employment
- starts paid work for 24 hours or more a week and they're not in full-time, non-advanced education or approved training

- under the age of 20, starts an advanced education course (for example, a course leading to a degree, a diploma of higher education, a higher national diploma, a higher national certificate of Edexcel or the Scottish Qualifications Authority, or a teaching qualification).

If a young person gets married, enters a civil partnership, or starts living with a partner as if they are married or in a civil partnership.

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

Also please tell us as soon as you can if:

- you or your partner has a baby
- a child or young person joins your family.

If you don't tell us, you may not get all the money you are entitled to.

STEP B – Changes in your personal circumstances

Changes in a disability

If you have a disability

If you receive a qualifying sickness or disability-related benefit you may be entitled to claim the disability or severe disability element of Working Tax Credit. To get the disability element you must meet all three qualifying conditions.

Condition 1 – usually work 16 hours or more a week.

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

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

If you have a severe disability

You can get the severe disability element of Working Tax Credit if you receive the:

- Highest Rate Care Component of Disability Living Allowance or
- Higher Rate of Attendance Allowance,

or it has been suspended because you are in hospital.

If you are part of a couple, you don't have to be working to get the severe disability element of Working Tax Credit, as long as your partner works.

Child disability elements

You may get extra Child Tax Credit if:

- Disability Living Allowance (DLA) or the Highest Rate Care Component of DLA is payable for the child, or if it has been suspended because they are in hospital, or
- the child is registered blind or came off the blind register in the 28 weeks before you claimed tax credits.

You should tell us if you (or your partner, if you have one) or your child no longer meet the qualifying conditions for getting the disability or severe disability element of Working Tax Credit or Child Tax Credit.

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

i For more information on:

- disabilities which put you at a disadvantage in getting a job
- qualifying sickness or disability-related benefits

go to www.hmrc.gov.uk/taxcredits/tc956.pdf or phone our helpline and ask for TC956.

Changes to where you live

Tell us as soon as possible if you change your home address.

You must tell us within one month if you (or your partner, if you have one):

- leave the UK permanently
- go abroad for a temporary absence lasting more than eight weeks (or more than 12 weeks if you go abroad because you are ill, or because a member of your family is ill or has died)
- lose your right to reside in the UK.

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

You may still qualify for tax credits if you did not live in the UK but you were:

- a national of another country in the EEA or of Switzerland, and you work in the UK, or
- a Crown Servant posted overseas or their accompanying partner, or
- a national of
 - a country in the EEA, including the UK, or
 - Switzerland

living in the EEA or Switzerland and you received Incapacity Benefit, State Pension, Widow's Benefit/Bereavement Benefit, Industrial Injuries Disablement Benefit, contributions-based Employment and Support Allowance or Severe Disablement Allowance.

i For more information see our factsheets *WTC/FS5 Tax credits - coming to the United Kingdom* and *WTC/FS6 Tax credits - leaving the United Kingdom*. To get copies go to www.hmrc.gov.uk/taxcredits/forms-and-leaflets/leaflets.htm

STEP B – Changes in your personal circumstances

Changes to your work or benefits

You must tell us within one month if:

- you get Working Tax Credit (WTC) and your maternity leave lasts longer than 39 weeks
- you stop working
- your usual working hours change so that you work
 - less than 16 hours a week, or
 - less than 24 hours a week (you can add your working hours together to make 24 hours, see the inside front cover for details of the changes from April 2012), or
 - less than 30 hours a week (for couples with children, you can add your working hours together to make 30 hours as long as one of you works at least 16 hours)
- you receive the disability element of WTC and you start working less than 16 hours a week
- you were involved in industrial action for more than 10 days in a row
- you are laid off
- you do not return to work after
 - paternity/additional paternity leave
 - adoption/additional adoption leave
 - illness or incapacity for work
 - strike periods
 - suspension during investigation

- you start or stop getting Income Support, income-based Jobseeker's Allowance or income-related Employment and Support Allowance, or Pension Credit.

For more information about the qualifying benefits go to

www.hmrc.gov.uk/taxcredits/tc956.pdf

If you don't tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

Please tell us as soon as you can if:

- the hours you work go up to
 - 16 hours or more a week, or
 - 24 hours or more a week (you can add your working hours together to make 24 hours, see the inside front cover for details of the changes from April 2012), or
 - 30 hours or more a week (for couples with children, you can add your working hours together to make 30 hours as long as one of you works at least 16 hours)
- you no longer meet the disability conditions, see page 5
- you change your employer.

Changes in your childcare

For couples to get the childcare element of WTC both must be working 16 hours or more a week, or one of you must work 16 hours or more a week and the other is incapacitated and getting a disability benefit, or an inpatient in hospital, or in prison.

Changes you must tell us about

If you have been claiming for help with childcare, you must tell us about the following changes **within one month**:

- you no longer meet one of the conditions above
- your childcare provider stops being registered or approved
- you start using a childcare provider who is not registered or approved for tax credits purposes
- you start using a relative to look after your child, in the child's home
- your child reaches age 15 (or 16 if they are disabled), see 'Note'.

Have your childcare costs changed?
Check the information on page 7 and use the examples to help you work out your childcare costs.

Note: You can only claim the childcare element 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 came off the blind register in the 28 weeks before you claimed tax credits, or
 - Disability Living Allowance is in payment for that child or it has been suspended because they are in hospital.

Help

If you need any help please:

- go to www.hmrc.gov.uk/taxcredits
- phone our helpline on **0345 300 3900** or Textphone on **0345 300 3909**. For our opening hours go to www.hmrc.gov.uk or phone us.

STEP B – Changes in your personal circumstances

Changes in your childcare costs

You must tell us about the following changes within one month.

- Your childcare costs stop.
- Your average weekly costs fall to zero, or fall by £10 or more because you pay less costs, you get childcare vouchers or payments from your employer, or from a government scheme.
- If you pay **fixed weekly** childcare costs and your **actual** costs go down by £10 a week or more. The change must be in each week for **four weeks in a row**.
- If you pay **different amounts** (either weekly or monthly) at different times (for example, you pay more in the school holidays than at term-time) and your new **average** weekly costs go down by £10 or more.

Also tell us if your average or fixed weekly costs go up by £10 a week or more.

- i** For more information about childcare costs or to check if your childcare provider qualifies see our leaflet *WTC5 Working Tax Credit – Help with the costs of childcare*. To get a copy go to www.hmrc.gov.uk/leaflets/wtc5.pdf or phone our helpline.

The average weekly amount you pay your childcare provider

Only include costs you actually pay yourself.

Do not include:

- any amount paid by your employer, in money or in vouchers towards your childcare costs (including vouchers through salary sacrifice)
- any amount paid by a local authority or 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 to help you start work.

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.

Childcare costs - paying 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 during term-time. In the school holidays he pays for 10 weeks at £100 a week. His total costs for 52 weeks are $(£100 \times 10) + (£60 \times 39) = £3,340$. So his average weekly costs are $£3,340 \div 52 = £64.23$ (round up to £65).

Note: only include costs for weeks that you actually pay for.

Childcare costs - for just a short period

If you only use childcare for a short fixed period, for example during the school holidays, you may be able to claim and get help with your childcare costs. By 'fixed' we mean that you know when the period of childcare will begin and end. To claim help with your childcare costs for a short fixed period, phone our helpline as soon as the childcare starts, or not more than seven days before. You will need to tell us the:

- start and end dates of the childcare
- actual cost of the childcare
- childcare provider's details.

Childcare costs paid monthly

Example 2

Carmen pays for registered childcare 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
	<u>£2,300</u>

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

Are your change of circumstances correct and complete at Step B?
Yes - Go to Step C on page 8

STEP C – Complete your Annual Declaration

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

If you:

- made any Gift Aid payments
 - made contributions to an HMRC-registered pension scheme
 - had trading losses
- please go to www.hmrc.gov.uk/forms/tc825.pdf or phone our helpline and ask for TC825.

Do not include pension contributions to occupational pensions paid through the employer.

If you are self-employed

If you haven't filled in your tax return for 2011-12

You need to estimate your **profits**. Please tell us the actual amount of your profits by 31 January or we will use your estimate.

If you don't have all the information you need, you will have to make a best guess. If it was about the same each week or month, multiply this by:

- 52 if you are paid weekly
- 12 if you are paid monthly
- 13 if you are paid every four weeks.

If you didn't get the same amount each time you were paid, you will have to add up all the money you received during the year.

If you've filled in your tax return for 2011-12

Enter your total profit for the year in box 2.4. 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.

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 2.4 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 2011-12

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

Help

If you need any help please:

- go to www.hmrc.gov.uk/taxcredits
 - phone our helpline on **0345 300 3900** or Textphone on **0345 300 3909**.
- For our opening hours go to www.hmrc.gov.uk or phone us.

STEP C – Complete your Annual Declaration

Working Sheet – Earnings as an employee from all jobs for the year 6 April 2011 to 5 April 2012

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 2011-12 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. Enter the **gross** amount (before tax and National Insurance contributions are taken off).

Payment from your employer because your job changed or ended. The first £30,000 redundancy payment is not taxed so don't include it here. 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.

Gift Aid payments and 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 each week. 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 2.2. *Don't include the pence.*

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
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STEP C – Complete your Annual Declaration

Working Sheet – Company car and fuel, taxable vouchers and benefits in kind for the year 6 April 2011 to 5 April 2012

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.

P9D or P11D Total. Enter this amount in box 2.3. *Don't include the pence.*

If your employer has included benefits in kind on your P60 or P45, you will need to deduct the cash equivalent from the total of your P60 and P45 before you include this figure in box 2.3.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
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£ <input type="text"/>	£ <input type="text"/>
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Please don't send us this Working Sheet

STEP C – Complete your Annual Declaration

Working Sheet – Other income for the year 6 April 2011 to 5 April 2012

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 2.4. 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. Enter the gross amount in British pounds whether or not it was remitted to the UK. 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 for being a student 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 2.5. **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"/>
£ <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"/>

Please don't send us this Working Sheet

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.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you.

For more information go to www.hmrc.gov.uk/charter

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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