



Inland
Revenue

Child Tax Credit and Working Tax Credit

Other types of help you may be able to get

CHILD TAX CREDIT AND
WORKING TAX CREDIT
WTC6



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We have a full range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask your local Inland Revenue office or Enquiry Centre.

If you receive Child Tax Credit or Working Tax Credit you may be able to get help from other organisations.

Introduction

This leaflet explains how receiving Child Tax Credit or Working Tax Credit can help you to get other help. It also tells you what to do to qualify for that help, but it may not cover every type of help you could be entitled to.

I get tax credits. Can I get other help?

Tax credits are available to a wide range of families: most families with children and those in low-paid work with or without children. The notice you get with your award will clearly show your household income and key family details.

It makes sense for other organisations who rely on the same basic information to use your tax credits award as a link to the services they provide as it saves

- you having to give them the same income details again
- them having to make complex calculations of your income that may delay getting help to you.

In most cases, you will still need to make a separate claim because the additional help will be for specific purposes or needs, which are not shown on your tax credit claim.

What other help is available?

There is a wide variety of help available. Whether or not you are eligible will depend on the needs of your family and your family income.

Each system of help has different rules, to enable them to focus that help on those who need it most.

If you have a tax credit award the main types of help you could be entitled to are for

- health costs, including
 - prescriptions
 - dental treatment
 - assistance with travel to and from hospital for NHS treatment
 - eye tests, glasses and contact lenses
 - wigs and fabric supports
- children, including
 - school meals
 - infant formula and milk
- legal assistance, including
 - Civil Court fees
 - Criminal Court fees
- home improvements, including help with
 - energy efficiency measures
 - metered water costs in England and Wales
 - home repairs
- other support, including
 - assistance with maternity and funeral payments
 - help with the cost of prison visits.

How tax credits can be used to get other help


In most cases you will need to make a separate claim to the relevant office and they will ask you to send in your tax credit award notice with your claim, as proof of income. They will send your award notice to you after they have worked out your claim.

But, in the case of health services, you will be given a separate 'exemption certificate' on behalf of the United Kingdom health departments. You will need to show this each time you claim exemption from prescription charges or want to claim help with other health costs

You must keep your tax credit award notice in a safe place.

If you lose your award notice, contact the Tax Credit Helpline (see page 19 for details).

How do I find out if I am entitled to help?

 The main contact details are on pages 15 - 18.

We cannot tell you if you will be entitled to any additional help, but we can help you get in contact with the organisations that are responsible for administering that help.

If you want more details on what may be available you should contact the organisations involved.

What happens if my income or circumstances change?

If your income or circumstances change your tax credit award may change. Our guidance booklet TC600 Notes 'How to complete your tax credits claim form for 2004' for new claims, or TC603R Notes 'Notes to go with your annual review', or the Tax Credit Helpline (see page 19 for details) will be able to help if you are not sure if you need to let us know about that change.

If your tax credit award changes it might affect whether you can get or continue to get the additional help. It might also affect whether you can start to get help with your health costs. You should contact the office who deals with that help and tell them about the change. They will be able to tell you if it affects your right to that help.

Who can I go to for advice or assistance?

You can visit your local Jobcentre Plus, Social Security Agency (Northern Ireland) or one of your local advisory services who may be able to give you more general advice on the help available to you.

What if I live in Wales, Scotland or Northern Ireland?

Your tax credit award will be the same wherever you live but the type of additional help available can vary throughout the UK (that is, England, Scotland, Wales and Northern Ireland). Help with health costs is currently the same wherever you live in the UK, but other help may vary.

The types of help described in this leaflet are available in England and we have tried to indicate if they are also available in Wales, Scotland or Northern Ireland.

If you are not sure whether a benefit applies where you live, you should check with the organisation in charge of that benefit. We have given the key contact details for the relevant organisations, where they differ, for the help described in this leaflet, but you may wish to contact your local advisory services to find out more.

What help could I be entitled to?

You may be entitled to claim a number of benefits depending on your family circumstances.

Help with health costs

This means free NHS prescriptions, NHS dental treatment, NHS wigs and fabric supports, NHS eyesight tests, optical vouchers (towards the cost of glasses or contact lenses) and assistance with (reasonable) travel costs to receive NHS treatment under the care of a consultant.

You can claim help with health costs if you are getting

- Child Tax Credit **and** Working Tax Credit, **or**
- Working Tax Credit **only** which includes a disability element (for you) or severe disability element (for you or your partner), **or**
- Child Tax Credit and you are not eligible for Working Tax Credit, **and**
- your gross annual income (that is, before tax and National Insurance contributions are taken off) for 2004 is £14,600 a year or less. Your gross annual income is the figure shown on the front page of your tax credit award notice. Your award notice will also show if a disability or severe disability element is included.

If you get the relevant tax credit and are within the income limits, we will automatically send your details to the Patient Services of the Prescription Pricing Authority (PPA) who will then send you an exemption certificate. This certificate will be valid for the time stated on the certificate. If you live in Scotland, Wales and Northern Ireland you will be entitled to help on the same basis and will also be sent an exemption certificate by the Patient Services.

If you fall within any of the categories above but have not been sent your exemption certificate before you need to get treatment, you can sign an NHS treatment form on the basis that you are entitled to a certificate. You should use your tax credit award notice as proof of entitlement.

Most families who are entitled to one should receive their exemption certificate within a few weeks of receiving their tax credit award.

You will not be sent an exemption certificate if your income, for tax credit purposes, is more than £14,600. If your circumstances change, you should tell us straight away.

If your income rises above £14,600 a year, you can go on using your exemption certificate until it runs out, but you will not be sent a renewal certificate after that date.

If your income drops to £14,600 a year or less, the Patient Services will send you an exemption certificate but only if you have told us about the change and have received your revised tax credit award notice with the change of income shown.

Your exemption certificate will only be valid for charges you have incurred after the date you told us of your change of circumstances. So, if your income changes but you do not tell us about it, then you will not be entitled to claim exemption from charges until you do. The Patient Services will not be able to send out a certificate until we have sent that information to them.

If you are not automatically entitled to an exemption certificate because your annual income is above £14,600 you may still be entitled to some help with your health costs through the NHS Low Income Scheme. For more information pick up leaflet HC11 'Help with health costs' (see page 19 for details).

Free school meals

If you are responsible for a child who attends a maintained school in England and Wales, or a local authority school in Scotland, you could get free school meals for them if you

- receive Child Tax Credit
- do not work 16 hours or more a week, so you are not entitled to Working Tax Credit, and
- have a family income at or below a certain limit. For 2004 that limit is £13,480 a year.

To claim free school meals you should contact your Local Education Authority (LEA) and they will ask to see your tax credit award for proof of entitlement.

You can also claim if you get Income Support or income-based Jobseeker's Allowance, when you show the LEA your order book or entitlement certificate.

Welfare foods - free milk and vitamins

If you have a child or children aged under five you could receive free milk and vitamins. You may get this help if you

- receive Child Tax Credit only, and
- have a family income, for tax credit purposes, at or below a certain limit. For 2004 that limit is £13,480 a year.

You do not need to make a claim for this. If you are entitled to free milk and vitamins the Department of Health will arrange for you to be contacted once your tax credit award has been made.

You will also be entitled to this help if you get Income Support or income-based Jobseeker's Allowance and are

- pregnant, or
- have a child or children aged under five.

Awards to pregnant women are not automatic, as we won't know about your pregnancy unless you tell us. Notify your Jobcentre Plus office as early as possible as claims cannot be backdated.

From 1 October 2004, Jobcentre Plus offices will no longer handle notifications of pregnancy for welfare foods. A special claiming procedure for pregnancy is being introduced. Look out for posters and an application form in your GP surgery nearer the time.

Also, at the same time, if you are pregnant and qualify for tokens for your children through the tax credit route, you will also be able to get free welfare foods yourself during your pregnancy. Look out for application packs nearer the time.

Welfare foods - reduced price infant formula

If your gross annual income, for tax credits purposes, for 2004 is £14,600 or less and you are responsible for a child under one year old, but are not entitled to free milk, you can buy infant formula at a reduced price from your local NHS clinic or Welfare Food Distribution Centre.

You do not need to make a claim. If you are entitled to reduced price infant formula you will be sent an NHS Tax Credit Exemption Certificate. The certificate will give you advice on how to get reduced price infant formula and access to other health services.

Sure Start Maternity Grant


You can claim a Sure Start Maternity Grant if you or your partner are getting

- Income Support
- income-based Jobseeker's Allowance
- Child Tax Credit at a higher rate than the family element, or
- Working Tax Credit where a disabled worker is included in the assessment.

For 2004, this means a Child Tax Credit rate of £548 a year or more, or £1,096 a year or more if you have a baby under one, or any rate of Working Tax Credit where a disabled worker is included.

You can claim the Sure Start Maternity Grant from 11 weeks before the baby is due until three months after the baby is born.

If you are adopting, your baby must be aged under 12 months, and you should claim within three months of adopting. If your baby is born by surrogacy, you (or your husband or wife) must have a parental order. You should claim within three months of the order being made.

 For more information contact your local Benefits Office.

Funeral Payment

You can claim a funeral payment if you or your partner are getting

- Income Support
- income-based Jobseeker's Allowance
- Housing Benefit
- Council Tax Benefit
- Child Tax Credit at a higher rate than the family element, or
- Working Tax Credit where a disabled worker is included in the assessment.

For 2004, this means a Child Tax Credit rate of £548 a year or more, or £1,096 a year or more if you have a baby under one, or any rate of Working Tax Credit where a disabled worker is included.

i For more information contact your local Benefits Office.

You can apply for a funeral payment any time after the date the person died and up to three months after the date of the funeral, which must usually be in the UK. It must be reasonable for you to take responsibility for the costs. Your entitlement may be affected by any other means of paying for the funeral, and may have to be paid back out of the estate of the person who has died.

Assistance with court fees

In England and Wales, you may be able to get help with the cost of paying County Court fees if you

- have a child or children and are getting Child Tax Credit and Working Tax Credit, or
- work and get Working Tax credit with a disability element, and
- have income below a certain level.

Families on Income Support or income-based Jobseeker's Allowance are also entitled to this assistance.

i Contact details for the Community Legal Service are on page 16.

In addition, if your family gets Child Tax Credit or Working Tax Credit you may get help with the cost of any Magistrates Court fees if your award is for more than the family element. For 2004 the family element is £548 a year, or £1,096 a year for families with a baby under one.

Assistance with metered water charges in England and Wales

If you live in England or Wales, pay for your water on a meter and receive income-related benefits or tax credits, provided you are getting more than just the family element of Child Tax Credit, you could get assistance with your water bill. If you are on the correct benefits or tax credits you may qualify if

- you are responsible for three or more children under 16, or
- you or your child or children have a specific medical condition which causes significant extra water use.

If you think you may qualify for this assistance you should contact your local water company for more details. You can find their telephone number on your water bill.

Assistance with essential house repairs or improvements

If you receive certain benefits or any Child Tax Credit or Working Tax Credit above the family element of Child Tax Credit, you could get help with the cost of essential repairs or improvements to your home. To find out if you qualify for assistance you should contact your Local Authority.

Warm Front, HEES Wales, Warm Deal, Warm Homes

You may be eligible for assistance to improve the insulation or heating provision in your home. If you receive certain benefits in England you can have measures installed and receive advice through the Warm Front scheme.



Contact details for the Home Energy Schemes are on page 17.

For further information and to check your eligibility call **0800 952 0600**.

In Scotland you may be eligible for assistance to improve the insulation in your home. If you receive certain benefits you can take the appropriate measures and receive advice through the Warm Deal programme. For further information and to check your eligibility call **0800 072 0150**.

Assistance with prison visits

If you receive Child Tax Credit or Working Tax Credit with a disability element and have an annual income of less than £13,896 you may be able to get assistance with the costs of visiting a close family member or partner who is being held in prison.



Contact details for Assisted Prison Visits are on page 17.

To find out if you are eligible for assistance, or to make a claim, you should contact the Assisted Prison Visits Unit. They will need to see your tax credit award for proof of entitlement.

Other things that may be of interest to you

This leaflet concentrates on the help you can get because you are receiving tax credits. But there may be other help available whether or not you are receiving tax credits or specific benefits.

Education Maintenance Allowance (EMA)

EMA is a means-tested allowance to support young people continuing their education after the age of 16.

Key features of EMA.

- It is available to students who are 16 by 31 August and staying on at school or college (and to older students in EMA pilot areas for the academic year 2004-2005), and whose household income is below £30,000.
- It is a weekly payment of £10, £20 or £30 depending on household income, with bonuses if students remain on their course and make good progress.
- It is available for both academic and vocational courses, at school or college (including basic skills, GCSE re-sits, GNVQs, NVQs or A and AS levels).
- It does not affect other benefits paid to parents, carers or students.
- It does not affect students' part-time earnings.

For more information visit the EMA website www.ema.dfes.gov.uk or call the EMA Helpline on **080 810 16 2 19**.

Energy Efficiency Commitment

Under the Energy Efficiency Commitment for 2002-05, electricity and gas suppliers must meet targets for improvements in domestic energy efficiency. To do this, suppliers can help consumers by encouraging them to begin energy efficiency measures.

The type of schemes or help suppliers provide is up to them. But they must direct at least 50% of energy savings to a priority group of low-income consumers. This assistance can be particularly significant. If you receive certain benefits or tax credits, and your income for tax credit purposes is less than £14,200, you are likely to be in the priority group.

You should contact energy suppliers for details of any scheme they may have.

Help with childcare information

You may be able to get help with childcare or information about childcare providers from your Childcare Information Service (see page 16 for details). Our leaflet WTC5 'Help with the costs of childcare. Information for parents and childcare providers' has information which you might find useful.

Help with legal costs

If you are receiving legal assistance from a solicitor you may be able to get help with the costs of that legal assistance (advice and representation) for civil cases including

- family law and mediation
- social welfare issues, and
- issues of fundamental rights or social exclusion.

In England and Wales

Civil Public Funding (formerly Legal Aid) provides either

- free or non-contributory help, if you have a gross monthly income of less than £2,288, a monthly disposable income below £267 and disposable capital of £3,000 or less, or
- funding on the basis that you agree to pay contributions towards your legal costs, if your monthly disposable income is between £267 and £707, or disposable capital between £3,000 and £8,000.

In addition to qualifying financially, your case must also pass a merits test. A solicitor, or member of a law centre or Citizens Advice Bureau will be able to advise you about whether you have reasonable cause of action and whether you will be eligible for public funding.

Information about which solicitors undertake publicly funded work is available from the Community Legal Service Directory on **0845 608 1122** and on the internet at **www.justask.org.uk**

In Scotland

Advice and Assistance enables you to get professional legal advice from a solicitor, or where appropriate, by counsel, on any matter of Scots law. This does not usually cover a solicitor representing a client in court or at a tribunal.

To qualify, your disposable income must not exceed £197 a week and your capital must not exceed £1,370. Depending on your financial circumstances you might have to pay a contribution towards the legal costs.

Your solicitor will be able to tell you if you are eligible for Advice and Assistance.

Civil Legal Aid allows legal representation by a solicitor or counsel in civil proceedings in the courts and certain Tribunals in Scotland.

To qualify, your disposable income must not be more than £9,475 a year and your savings or other capital must not exceed £10,455. You might have to pay a contribution towards the legal costs of the case.

Only the Scottish Legal Aid Board, through a solicitor, can grant Civil Legal Aid.

If you apply for Civil Legal Aid, the Scottish Legal Aid Board will carry out a full assessment of your financial situation and will tell you if you are eligible. For more information you can contact

- a Scottish solicitor who does legal aid work
- staff in Citizens Advice Bureaux, or
- the Scottish Legal Aid Board on **0131 226 7061** or visit their website at **www.slabb.org.uk**

Solicitors who undertake legal aid work usually display the Scottish legal aid logo. You can also find solicitors who do legal aid work in the Yellow Pages or by contacting the Law Society of Scotland on **0131 226 7411** or visit their website at **www.lawscot.org.uk**

In Northern Ireland

Legal Advice and Assistance covers preliminary advice and assistance from a solicitor. Your solicitor will assess whether you are able to get this, but as a guide your disposable income must not exceed £197 a week and your disposable capital must not exceed £1,000.

Assistance by way of representation helps with preparing for and presenting a civil case in the Magistrates Court. Your solicitor will need to get approval for this from the Legal Aid Department or the court before they can help. Your disposable income must not exceed £197 a week and your disposable capital must not exceed £3,000.

Civil Legal Aid allows legal representation by a solicitor or counsel in civil proceedings in the courts in Northern Ireland. You should apply through your solicitor to the Law Society through the Legal Aid Committee and the Legal Aid Department.

To qualify, you must satisfy the merits test of a case and fall within the income test. This means you must have

- reasonable grounds for bringing or defending a case, and it must be reasonable in all the circumstances to do so, and
- a disposable income of £9,475 a year or less and your disposable capital must not exceed £8,560.

Criminal Legal Aid is granted at the discretion of the courts in Northern Ireland, and is provided free to defendants if it is desirable, in the interests of justice, to do so.

For more information on legal aid in Northern Ireland, you can contact

- a solicitor who does legal aid work
- staff in Citizens Advice Bureaux, or
- the Legal Aid Department on **028 9024 6441** or visit their website at **www.nilsc.org**

Solicitors who undertake legal aid work usually display the legal aid logo. You can also find solicitors who do legal aid work in the Yellow Pages or by contacting the Law Society of Northern Ireland on **028 9023 1614** or visit their website at **www.lawsoc-ni.org**

Department of Health

Main contact details

Provides support with prescriptions, dental treatment, eyesight tests, glasses and contact lenses, wigs and fabric supports, and assistance with travel to and from treatment.

General information on help with health costs is available from the Prescription Pricing Authority on **0845 850 1166**.

Information about Tax Credit Exemption Certificates is available on **0845 609 9299**. Please have your tax credit award notice ready so you can answer questions. This advice line does not deal with enquiries about tax credit applications or entitlement to a tax credit award.

If you need health advice, please contact NHS Direct on **0845 46 47** (England and Wales) or NHS24 on **0845 4 24 24 24** in Scotland. Please note that these advice lines do not deal with tax credit enquiries.

General information on the Welfare Food Scheme (milk and vitamins) is available on **0800 056 2665**. This is an automated phone system that provides general advice only, available 24 hours a day.

Local Education Authority

Provides general information about free school meals. Information is available in your phone book

- in England, Scotland and Wales under 'Local Education Authority'
- in Northern Ireland under 'Education and Library Boards'.

Childcare Information Service

Information on childcare is available

- by phoning **0800 096 0296**
(Monday to Friday 8.00am - 8.00pm,
Saturday 9.00am - 12.00 noon)
- on the internet at **www.childcarelink.gov.uk**

Community Legal Service

Information on the waiver of Civil Court fees and Criminal Court fees is available in England and Wales

- by phoning the Helpline on **0845 608 1122**
- by phoning for leaflets on **0845 300 0343**
(Monday to Saturday 7.00am - 11.00pm,
Sunday 7.00am - 6.00pm).

Your solicitor, local Law Centre or Citizens Advice Bureau

In England and Wales Civil Public Funding is available

- by phoning the Community Legal Service Directory on **0845 608 1122**
- on the internet at **www.justask.org.uk** and
www.citizensadvice.org.uk

Your solicitor, Scottish Legal Aid Board or Citizens Advice Bureau

In Scotland Civil Legal Aid or Advice and Assistance is available

- by phoning the Scottish Legal Aid Board on **0131 226 7061**
- by phoning Citizens Advice (Scotland) on **0131 550 1000**
- on the internet at **www.slabb.org.uk** and **www.cas.org.uk**
- in the Yellow Pages under 'Solicitors'.

Your solicitor, Legal Aid Department or Citizens Advice Bureau

In Northern Ireland Civil and Criminal Legal Aid, Legal Advice and Assistance or Assistance by way of representation is available

- from the Legal Aid Department
 - by phoning **028 9024 6441**
 - on the internet at **www.nilsc.org**
- from the Law Society of Northern Ireland
 - by phoning **028 9023 1614**
 - on the internet at **www.lawsoc-ni.org**
- in the Yellow Pages under 'Solicitors'.

Assisted Prison Visits Unit

Information about assisted prison visits is available

- in England, Scotland and Wales by phoning the Helpline on **0845 300 1423** (Monday to Friday 10.15am - 11.45am and 2.15 - 3.45pm), or Textphone for people with hearing difficulties on **0845 304 0800** (times as above).
- on the internet at **www.hmprisonservice.gov.uk**
- in Northern Ireland by contacting your local Benefits Office.

Home Energy Schemes

Assistance with home insulation and energy efficiency is available

- in England by phoning Warm Front on **0800 316 6016** (weekdays 8.30am - 8.00pm)
- in Wales by phoning HEES Wales on **0800 316 2815** (weekdays 8.30am - 8.00pm)
- in Scotland by phoning Warm Deal on **0800 072 0150** (weekdays 9.00am - 5.00pm)
- in Northern Ireland by phoning Warm Homes on **0800 181 667** (weekdays 9.00am - 5.00pm) or e-mail the Department of Enterprise, Trade and Investment at **information@detini.gov.uk**

Electricity and gas suppliers

For the Energy Efficiency Commitment contact any gas or electricity supplier.

Water companies in England and Wales

For Water Grants see 'Water Authority' in your phone book.

Local Authority

For Home Renovation Grants contact your Local Authority. Their details should be in your local phone book.

Jobcentre Plus or Social Security Agency

For Sure Start Maternity Grants and Funeral Payments contact your local Benefits Office about Social Fund payments, grants and loans.

Student support

Information about student support and hardship loans is available from student welfare officers

- in England and Wales by contacting your Local Education Authority
- in Scotland by contacting the Student Awards Agency Scotland for higher education and your local FE college for further education
- in Northern Ireland by e-mailing the Department for Employment and Learning at del@nics.gov.uk

Help and advice

If you think you might be entitled to Child Tax Credit or Working Tax Credit or both, you can go online at **www.inlandrevenue.gov.uk/taxcredits** to check your eligibility. If you find you are entitled to tax credits, you will be able to make your claim online immediately.

If you would like a claim pack sent to you or you need further advice about tax credits, you can

- phone our Helpline on **0845 300 3900** (England, Scotland and Wales) or **0845 603 2000** (Northern Ireland)
- textphone the Helpline on **0845 300 3909** (England, Scotland and Wales) or **0845 607 6078** (Northern Ireland)
- visit any Inland Revenue Enquiry Centre.

Our Helplines are open between 8.00am and 8.00pm, seven days a week (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

Useful leaflets

HC11 Help with Health Costs

Available from Department of Health, PO Box 777, London SE1 6XH, doctors' surgeries, community pharmacies, Jobcentre Plus offices, NHS Hospitals, the NHS Response Line **0870 1555 455** or on **www.dh.gov.uk** and use the search facility to find the document you need.

HC12 Charges and optical voucher values

Available from Department of Health, PO Box 777, London SE1 6XH, doctors' surgeries, dentists, Jobcentre Plus offices, NHS Hospitals, the NHS Response Line **0870 1555 455** or **www.dh.gov.uk** and use the search facility to find the document you want.

HC12W Charges and optical voucher values (Wales)

Available from doctors' surgeries, community pharmacies, the NHS Response Line **0870 1555 455** or **www.wales.gov.uk/subihealth/content/forms/index-e.htm**

Water Metering: Help for people receiving benefits or tax credits
Available from the DEFRA website
**[www.defra.gov.uk/environment/water/
industry/water_metering/benefits](http://www.defra.gov.uk/environment/water/industry/water_metering/benefits)**

WMV:G1 Free Milk and Vitamins - A Guide for Families
Available from the NHS Response Line on **0870 1555 455**.

LSCIL1E A Practical Guide to Community Legal Service Funding
Available in England and Wales only from the Legal Services
Commission leaflet line on **0845 300 0343** or
www.legalservices.gov.uk

1 Guidance for opponents in civil legal aid cases
2 Civil legal assistance - a simple guide
3 Criminal legal assistance if you are in custody
4 Criminal legal assistance if you are not in custody
5 Criminal legal aid - what you may have to pay at the end of
your case if you win or keep money or property
Available from the Scottish Legal Aid Board on **0131 226 7061** or
www.slab.org.uk/console/index.htm

Legal Aid? A Northern Ireland Guide
Available from the Legal Aid Department on **028 9024 6441** or
www.nilsc.org

Assisted Prison Visits Information pack
Available from the Assisted Prison Visits Unit, PO Box 2152,
Birmingham B15 1SD, on **0121 6267 2206**, Prisons or Prison
Visitors' Centres.

Further information

We produce a wide range of leaflets. Some we have mentioned which you might find useful are

- TC600 Notes** How to complete your tax credits claim form for 2004
- TC603 Notes** Notes to go with your annual review
- WTC1** Child Tax Credit and Working Tax Credit. An introduction
- WTC5** Help with the costs of childcare. Information for parents and childcare providers
- WTC/AP** How to appeal against a tax credit decision or award
- COP1** Putting things right. How to complain.

Our leaflets are available at www.inlandrevenue.gov.uk and from any Inland Revenue Enquiry Centre. Most are open to the public from 8.30am to 5.00pm, Monday to Friday. Addresses are in your local phone book under 'Inland Revenue' and at www.inlandrevenue.gov.uk/local

You can get many leaflets from our Orderline by

- phone or textphone (for Minicom users) on **0845 9000 404** from 8.00am to 10.00pm, every day except Christmas Day, Boxing Day and New Year's Day
- fax on **0845 9000 604**
- completing the on-line order form at www.inlandrevenue.gov.uk/contactus/staustellform.htm
- writing to
PO Box 37
St Austell
Cornwall
PL25 5YN.

Orderline calls are charged at local rates.

Your library or Citizens Advice Bureau may also have copies of some of our leaflets, but may not have them all.

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