

# Getting your tax credits claim form right

Use these Notes to help you

**You must claim as a couple** if you are married, or in a civil partnership.

If you are legally separated or your separation is likely to be permanent, you should make a single claim. For example, you are in the process of getting divorced.

You must also claim as a couple if you are living with someone as if you are married, or in a civil partnership. You should still make a joint claim as a couple even if you are living apart temporarily. For example, one of you is working away.

If you do not have a partner, you should make a single claim based on your individual circumstances.

If you are claiming as part of a couple, you need to decide at the beginning whose details will go in the 'YOU' column and whose in the 'YOUR PARTNER' column. It does not matter as long as you stick to the same column throughout the form.

For more information about claiming as a couple go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)

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

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

We aim to get back to you about your claim within **three weeks** of getting it. If you have any changes to your circumstances after you have sent your claim to us, you must tell us about them.

If you have not heard from us within **one month** of posting your claim, please phone us to check that we have got your claim.

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

### **Backdating your claim**

We can normally only backdate your tax credits for up to **three months** from the date we get your claim. So, to avoid losing money make sure you claim straight away.

You will need to ask for backdating if:

- you're only claiming Working Tax Credit (you're not claiming for any children), or
- you've been getting Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit.

To ask for backdating, please attach a separate sheet of paper to your claim form telling us:

- your name, address and National Insurance number and
- the date you started work, or
- the start date of Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit.

If you are entitled to the disability element and you were awarded a qualifying sickness or disability benefit (for example, Disability Living Allowance) you may be entitled to more than three months backdating.

If you think this applies to you, please tell us in your letter the date the benefit was awarded from.

If this applies to you, please tell us in your letter the date the benefit was awarded from. You need to tell us within **three months** of being notified of the qualifying sickness or disability benefit decision.

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

# Page 1 of your claim form



## Help

If you need any help, please go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits) or phone our helpline.

Phone **0845 300 3900**

Textphone **0845 300 3909**.

For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

**HM Revenue & Customs**  
**Tax credits claim 2011**  
 Tax year 6 April 2011 to 5 April 2012

**Use this form between 6 April 2011 and 5 April 2012, 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**). For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

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  
 B R I N I V A S A R Q C H V

1.2 First name(s)  
 A N

1.3 Address  
 Postcode  
 House number  
 Rest of address, including house name or flat number

1.4 Date of birth  
 3 0 0 9 7 9 7 0

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  
 D D M M Y Y Y Y

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 civil care provider. See Notes, page 7  
 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  
**XX 99 99 99 X**

**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.

## 1.9 Do you usually live in the United Kingdom?

This question is about the country you live in most of the time. The UK is England, Wales, Scotland and Northern Ireland. It doesn't include the Isle of Man or the Channel Islands. It doesn't usually matter if you sometimes go to other countries on holiday or for work.

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

If you (or your partner) get one of these benefits, and you qualify for Working Tax Credit, you can get the severe disability element of tax credits.

If you are waiting to hear about a claim for one of these benefits, leave this box blank. As soon as you know that the benefit is going to be paid to you, let us know the date it will start.

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.

The image shows a screenshot of the 'PART 1 PERSONAL DETAILS continued' section of a claim form. It is divided into two columns: 'YOU' and 'YOUR PARTNER'. Each column contains questions 1.6 through 1.12. Questions 1.6-1.10 are for personal details like phone numbers, gender, immigration status, and residence. Questions 1.11 and 1.12 are for disability-related benefits. A plus sign (+) is placed between the two columns. Blue arrows point from the explanatory text boxes to the corresponding question boxes in the form.

## 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.

If you have been granted asylum in the UK in the last three months, you must answer 'yes' to this question.

## 1.11 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** - get or have recently got a qualifying sickness or disability related benefit.

Please read the extra notes on pages 19 to 21 before you put an 'X' here.

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

# Page 3 of your claim form

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. They need to be in full-time non-advanced education or on an approved training course. There is more information on page 4.

## 2.4 Help towards registered and approved childcare costs while you work

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 are registered blind, or have been taken off the blind register in the last 28 weeks, or
  - you get Disability Living Allowance for them.

Before you put an 'X' in this box, please read the notes on page 4 to make sure you qualify.

## 2.5 If you or your partner became responsible for a 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:

- they started living with you, and
- you became the person (or couple) with the main responsibility for them.

Please read the extra information on page 4.

**PART 2 CHILDREN**

**i** Give details of children under 20 that you (or your partner if you have one) are responsible for. See Notes, pages 3 and 4, 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 4, if this child is over 16

2.7 If this child is registered with a careers service, Connexions, Ministry of Defence, or equivalent, please enter the date that the child left full-time education. See Notes, page 3

**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 4, if this child is over 16

2.7 If this child is registered with a careers service, Connexions, Ministry of Defence, or equivalent, please enter the date that the child left full-time education. See Notes, page 3

2.4 If you get Disability Living Allowance for your child, please read the extra information on page 4.

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 they:

- get tax credits, Employment and Support Allowance, Incapacity Benefit, Income Support or income-based Jobseeker's Allowance in their own right
- are looked after by a local authority that is paying towards the cost of their accommodation or maintenance
- have been sentenced to more than four months in custody or detention.

## 2.7 If this child is registered with a careers service, Connexions, Ministry of Defence, or similar organisation.

If this child:

- is under 18
- has left full-time non-advanced education or approved training in the last three months and
- is registered with a careers service, Connexions, Ministry of Defence, or similar organisation

enter the date that they left full-time non-advanced education or approved training.

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 is incapacitated, in hospital or in prison, and
- you are using childcare now or have made arrangements with a provider to start in the next seven days.

##### **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 Inspectorate in Wales
- Social Care and Social Work Improvement in Scotland
- a Health and Social Services Trust in Northern Ireland.

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

If you're not sure if your childcare provider is registered or approved, or to find out if your childcare provider qualifies, please go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) or phone our helpline.

##### **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:

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

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

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. As soon as you know that the benefit is going to be paid to you, let us know the date it will start.

#### 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 date later than their date of birth if:

- 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.

#### 2.6 Young people aged between 16 and 20

##### **Full-time non-advanced education**

As long as they started, accepted or enrolled on, their course before age 19, full-time non-advanced education means the young person is:

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

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

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

##### **Approved training courses**

In England - Foundation Learning Programmes or Programme Led Apprenticeships.

In Scotland - Get Ready for Work or Skillseekers.

In Wales - Foundation Modern 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.



### 3.1 If your child is looked after by a relative

You will not usually get help with the cost of childcare if your child is looked after by a:

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

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 towards your childcare costs
- you get in childcare vouchers through salary sacrifice
- paid by a local authority or local education authority towards the cost of childcare for three or four year olds
- paid by a government scheme, for example, a student childcare grant or the Upfront Childcare Fund to help you start work.

If you pay childcare weekly and you pay the same amount each week, enter that amount.

#### Example - you pay childcare weekly and pay different amounts each week

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  $£3,520$  divided by  $52 = £68$ .

#### If you need help working out your average weekly childcare costs

You should go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) or phone us.

#### If you need to use childcare 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 for that period. 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.

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

You can claim help with childcare costs if only one of you works 16 hours a week or more and the other is:

- incapacitated
- in hospital, or
- in prison either on remand, or serving a custodial sentence.

By incapacitated we mean that you currently get 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 followed by contribution-based ESA for 28 weeks or more
- 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.



# 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, or
- 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
- State Pension with 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**

**i** **This PART is about paid work.** You (or your partner if you have one) may qualify for Working Tax Credit if you usually work 16 or more hours a week and are aged 60 or over or are aged 16 or over, and you are responsible for a child or have a disability. If you are aged under 60 and not responsible for a child and do not have a disability, you may still qualify for Working Tax Credit if you usually work 30 or more hours a week and are aged 25 or over. If you (or your partner) are on sick leave, or maternity, paternity or adoption leave from work, see Notes, pages 7 and 8.

YOU	YOUR PARTNER
<b>4.1 Do you currently do paid work?</b> See Notes, page 7. If you are starting paid work within the next 7 days put 'X' in the 'Yes' box <input type="checkbox"/> Yes <input type="checkbox"/> No – go straight to PART 5	<b>4.1 Do you currently do paid work?</b> See Notes, page 7. If you are starting paid work within the next 7 days put 'X' in the 'Yes' box <input type="checkbox"/> Yes <input type="checkbox"/> No – go straight to PART 5
<b>4.2 Do you usually work in the United Kingdom?</b> See Notes, page 7 <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually work _____	<b>4.2 Do you usually work in the United Kingdom?</b> See Notes, page 7 <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually work _____
<b>4.3 How many hours a week do you usually work?</b> If your hours vary from week to week, or you do seasonal work, see Notes, pages 7 to 9 <input type="text"/> hours	<b>4.3 How many hours a week do you usually work?</b> If your hours vary from week to week, or you do seasonal work, see Notes, pages 7 to 9 <input type="text"/> hours
<b>4.4 If you have stopped claiming or will stop claiming:</b> • 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 DD MM YYYY	<b>4.4 If you have stopped claiming or will stop claiming:</b> • 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 DD MM YYYY
<b>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 7, for 6 months or more before you started work, enter the date you started work.</b> 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 DD MM YYYY	<b>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 7, for 6 months or more before you started work, enter the date you started work.</b> 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 DD MM YYYY

**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 UK is England, Wales, Scotland and Northern Ireland. It doesn't 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 pages 8 and 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.**

#### 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 overtime you do most weeks. 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 a week you normally spend working in your business, either on work billed to a client or its related activity.

##### ***If you work different hours at different times of the year***

Enter the number of hours a week you are working at the moment. Tell us if your hours change or you 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 9 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, are entitled to the 50-plus element or are aged 60 or over), or 30 hours or more a week (in all other cases), and you get 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, ordinary or additional paternity or adoption leave***

Enter the number of hours you usually worked before your 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 11 days, enter the number of hours you usually worked before you went on strike.

You can only get Working Tax Credit for the first 10 days of your strike. If your strike goes on longer than 10 days, please tell us straight away. You can't claim 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 us if you've recently finished work but are going 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 5 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 5 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 change 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**

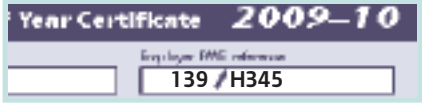
Mary works as a school dinner lady for 18 hours a week during term time. Her usual working hours are therefore 18 hours a week. It does not matter that she does not work at all in the school holidays, because these holidays are part of her regular annual working cycle and do not count in the calculation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

**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"/>	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"/>
4.8 Your employer's PAYE tax reference Look on your latest payslip for this, see Notes, page 10 <input type="text"/>	4.8 Your employer's PAYE tax reference Look on your latest payslip for this, see Notes, page 10 <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"/>
<b>U – SELF-EMPLOYED</b>	<b>YOUR PARTNER – SELF-EMPLOYED</b>
4.12 Your tax reference. You will find this on your Tax Return <input type="text"/>	4.12 Your tax reference. 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 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.

**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.

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 you:

- are getting **contribution-based** Jobseeker's Allowance
- have made a claim for one of these benefits but not heard if you will be paid, or
- are getting a run on payment of one of these benefits because you
  - started work in the last 2 weeks, or
  - will start working in the next 7 days.

If you are waiting to hear about a claim for one of these benefits, please tell us straight away when you start to get paid.

## 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:

- 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 if you claimed before 1995 and have got it ever since
- taxable Income Support (this only applies if you were in a couple, and the person getting 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 Department for Work and Pensions office or Jobcentre Plus.

**PART 5 INCOME DETAILS**

**YOU**

5.1 If you're receiving any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT complete if you're due to start work in the next 7 days and will stop claiming any of the following:

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

**YOUR PARTNER**

5.1 If you're receiving any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT complete if you're 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 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 2010 to 5 April 2011. See Notes, page 11 for details of the benefits to include

£       .

5.3 Earnings as an employee from all jobs for the year 6 April 2010 to 5 April 2011. (If you were self-employed your income goes in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P60 Certificate of Pay and Tax. See the Working Sheet on page 12 for deductions you can make including 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 – you need to give us your total pay from all of them. For more help see Notes, pages 11 and 12

£       .

**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 2010 to 5 April 2011. See Notes, page 11 for details of the benefits to include

£       .

5.3 Earnings as an employee from all jobs for the year 6 April 2010 to 5 April 2011. (If you were self-employed your income goes in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P60 Certificate of Pay and Tax. See the Working Sheet on page 12 for deductions you can make including 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 – you need to give us your total pay from all of them. For more help see Notes, pages 11 and 12

£       .



## Help

If you need any help, please go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits) or phone our helpline.

Phone **0845 300 3900**

Textphone **0845 300 3909**.

For our opening hours go to

[www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

## 5.3 Earnings as an employee

If you are an employee, do not leave this box blank. You can find out what you've earned from your P45, P60 or your final payslip.

Examples below:

'Total pay to date' on P45

week 1 or month 1 applies, go straight to box 8.	
week number <input type="text"/>	Month number <input type="text"/>
total pay to date	
<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> . <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	
total tax to date	
<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> . <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	

'Total for year' on P60

Total tax details		
Employment(s)	Pay	£ p
Employment *	9,283	.97
Total for year	9,283	.97
Low & Orphans/Life		
Contributions in this employment		

Please don't send these to us.

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

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

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

**5.3 Working Sheet – Earnings as an employee from all jobs for the year 6 April 2010 to 5 April 2011**

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 2010–11 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.

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.

Ordinary or Additional 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 got. 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"/>
£ <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



**5.4 Working Sheet – Company car and fuel, taxable vouchers and payments in kind for the year 6 April 2010 to 5 April 2011**

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 us.

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 us.

**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"/>

**Please don't send us this Working Sheet**



## 5.5 Income from self-employment for the year 6 April 2010 to 5 April 2011

### ***If you haven't filled in your Tax Return for 2010-2011***

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 have filled in your Tax Return for 2010-2011***

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 2010-2011***

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 had trading losses***

Please go to [www.hmrc.gov.uk/forms/tc825.pdf](http://www.hmrc.gov.uk/forms/tc825.pdf) or phone us and ask for TC825 if, in 2010-2011 you:

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

**5.6 Working Sheet – Other income for the year 6 April 2010 to 5 April 2011**

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 us.

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 us and ask for working sheet TC825 to help you.

Income from trusts, settlements and estates. Details are on certificate R185, which the trustees or administrators should have given you. Enter the **gross** amount - add together the 'net' amounts and 'tax paid' or 'tax credit' amounts.

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 got but chose not to. Please phone us 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 in Scotland any **child** or **adult** dependant for being a student) or miscellaneous taxable income not included above, enter it here. Please phone us 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"/>
£ <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

# 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.

**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 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.

**6.1 Choose how often you want us to pay you Child Tax Credit.**  
Put 'X' in one box only. See Notes, page 17  
 Weekly  Every 4 weeks

**6.2 Couples only – which of you is the main carer?**  
Put 'X' in one box only. See Notes, page 17  
 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.

**6.3 Choose how often you want us to pay you Working Tax Credit.**  
Put 'X' in one box only. See Notes, page 17  
 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 17  
 You  Your partner  
Make sure the person you choose gives account details in the appropriate column on page 10.



## Help

If you need any help, please go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits) or phone our helpline.

Phone **0845 300 3900**

Textphone **0845 300 3909**.

For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

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

We can only pay Working Tax Credit to one of you. 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. It is up to you to make sure you get the money from that person. You will still be responsible for any overpayment.

## 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.

**PART 6 PAYMENT DETAILS** continued

**i We pay tax credits into a bank or building society account.**  
Couples – you only need to fill in both sides of this section if you want your Child Tax Credit and Working Tax Credit, paid into separate accounts.

- You need to give us details below, of the account you want tax credits paid into. See Notes, page 18.
- 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 18.
- 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 18.

**YOU – ACCOUNT DETAILS**

6.5 Name(s) of account holder(s). See Notes, page 18

6.6 Account number

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

6.9 Name of bank or building society  
For Post Office® card account, enter POST OFFICE

**YOUR PARTNER – ACCOUNT DETAILS**

6.5 Name(s) of account holder(s). See Notes, page 18

6.6 Account number

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

6.9 Name of bank or building society  
For Post Office® card account, enter POST OFFICE

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

## 6.7 Branch sort code

Make sure you enter the sort code shown on your card or statements from your bank or 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
- an account reference, or
- an account number.

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

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

## 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.

#### *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.
- If you live in Northern Ireland - you have been certified as blind or partially sighted. Because of this, you are also registered as blind or partially sighted 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?

#### *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 understanding what you say.
- When a person that you know well speaks to you, you have difficulty 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 get, or have recently got, 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 were entitled to 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, or description 4 on page 21.

1. You are currently getting **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 got **one** of the following:
- Employment and Support Allowance (ESA) where you have got this allowance for 28 weeks or more or you got Statutory Sick Pay (SSP) followed by ESA for a combined period of 28 weeks or more (see **Note 1**)
  - 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 got ESA, as long as they were no more than 12 weeks apart
- any periods that you got SSP, as long as they were no more than 8 weeks apart
- any periods that you got SSP with periods that you got 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**).

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

- any periods that you got contribution-based ESA, as long as they were no more than 12 weeks apart
- any periods that you got SSP, as long as they were no more than eight weeks apart
- any periods that you got SSP with periods that you got 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 got 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**), 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 got the benefits and credits in box **A**, as long as they were no longer than eight weeks apart
- any separate periods that you got the benefits and credits in box **B**, as long as they were no longer than 12 weeks apart.



#### **Help**

If you need any help, please go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits) or phone our helpline.

Phone **0845 300 3900**

Textphone **0845 300 3909**.

For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus)

### ***Tax credits appointee***

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 decide, 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
- are helping them as a friend, or
- 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.

### ***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](http://www.hmrc.gov.uk/charter)

### ***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](http://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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