How to complete your tax credits claim form for 2008

Form TC600 *Tax credits claim* is supplied with these Notes

Please keep these Notes for future reference

*TC600 NOTES*
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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact any of our phone Helplines if you need these services.

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

We work out your tax credits for a tax year, from 6 April to 5 April. We work out how much to pay you during the year from what you tell us about your income and your family. You could lose money if you wait to claim. Tax credits can normally only be backdated up to three months. Tax credits are flexible and change when your life changes. So tell us straight away about any changes. If you wait:

• you may not be getting all the money you are entitled to, or
• you could build up an overpayment that you have to pay back.

Child Tax Credit is for people who are responsible for at least one child or qualifying young person (the notes on page 8 tell you what a qualifying young person is). You should claim if you have a child or qualifying young person who usually lives with you. You do not have to be working to claim. Child Tax Credit is not payable in respect of a child or qualifying young person who is getting Incapacity Benefit, Income Support, Jobseeker’s Allowance, Employment and Support Allowance or tax credits in their own right.

If you do not have children you can claim Working Tax Credit if:

• you are aged 25 or over and work at least 30 hours a week
• you are aged 16 or over and work at least 16 hours a week and you qualify for a disability element of Working Tax Credit (see the box 1.11 notes on page 6)
• you or your partner are aged 50 or over and work at least 16 hours a week and are returning to work after claiming qualifying out-of-work benefits.

If you are responsible for a child or young person you can claim Working Tax Credit if you are aged 16 or over and work at least 16 hours a week.

As part of Working Tax Credit you may qualify for help towards the costs of childcare. You must have already entered into an arrangement with a childcare provider to get this help.

Who can claim?

To qualify for tax credits you must be aged 16 or over and usually live in the United Kingdom (UK). The UK is England, Scotland, Wales and Northern Ireland. It does not include the Channel Islands or the Isle of Man.

To claim Child Tax Credit you must have a right to reside in the UK, either under UK or European Community (EC) law. You have a right to reside if:

• you are a British citizen
• you have a right of abode
• you have indefinite leave to remain in the UK, or
• you are an European Economic Area (EEA) national, exercising rights of free movement under EC law. (See page 4 for a list of the countries in the EEA.)
You may also qualify if you do not live in the UK but you are:
- a citizen of another country in the European Economic Area (EEA) (see aside) or of Switzerland, and you work in the UK, or
- a Crown Servant posted overseas or their accompanying partner, or
- a citizen of
  - a country in the EEA (see table aside) including the UK, or
  - Switzerland
  living in the EEA or Switzerland and you receive contribution-based Jobseeker’s Allowance.

More information about these rules is at www.hmrc.gov.uk/taxcredits/residence-rules.htm or phone the Helpline if you need more help.

Filling in the claim form

Follow the instructions on the form and read all the questions carefully. Check these Notes if you are not sure about your answer. Please note, there are not always notes for every question on the form. If you need any help, **phone the Helpline**.

Pages 3 and 4 of the form ask for details of the children you are responsible for and of any childcare providers you use. There is space for two children and one childcare provider. If you are responsible for more than two children or use more than one childcare provider, fill in the additional pages that were sent to you with your claim form. If you have more than five children or use more than three childcare providers, please take photocopies of the additional pages you need before you fill them in. But we will not be able to accept your claim if it is made on a photocopy of the claim form.

The term *couple* means:
- a man and a woman who are
  - married to each other, or
  - living together as if married, or
- two people of the same sex who are
  - in a civil partnership, or
  - living together as if they are in a civil partnership.

You are still a couple if:
- you have not separated under a court order, or
- you do not intend your separation to be permanent (for example, it is on a trial basis), or
- one of you is living away from home temporarily (for example, working and living away from home, or in hospital) and it is your intention to continue as a couple in the future.

You should only make an individual claim if your separation is permanent. **Couples must make a joint tax credits claim.** You cannot decide to claim as a single person.
You will each share responsibility for the information provided, so:
• you must both check that the information given on the claim form is correct and
• you must each sign and date a declaration on page 11 of the claim form.

You are not usually a couple for tax credits purposes unless both of you:
• are 16 or over and
• live in the UK.

If you and/or your partner do not live in the UK, there are some cases where you must still claim tax credits as a couple. Phone the Helpline for more information.

If one of you is under 16, that person cannot claim tax credits, and the other person should make an individual claim.

If you are claiming Working Tax Credit as a couple and one of you is serving a custodial sentence of more than 12 months, phone the Helpline for advice.

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**Part 1**

**Personal details**

1.1 **Your title and surname**
If your surname does not fit, continue in the space underneath the boxes.

1.2 **First name(s)**
If you have several first name(s) enter as many as will fit in the boxes.

1.5 **National Insurance number**
If you do not enter a National Insurance number, your claim could be delayed or we may not be able to pay you any tax credits.

It should have the same format as the National Insurance number shown in the example - two letters, six numbers, then one letter. You can find it on:
• your National Insurance Numbercard
• a PAYE Coding Notice from us
• your P60 End of Year Certificate from your employer, or
• any letter from us, the Department for Work and Pensions or Jobcentre Plus (in Northern Ireland, from the Department for Social Development or Social Security Agency).

It may also be on the payslips you get from your employer.

If you do not know your National Insurance number, contact your local Department for Work and Pensions or Jobcentre Plus office (for Northern Ireland contact your local Department for Social Development or Social Security Agency office). It will be listed in the Phone Book/Yellow Pages under ‘Department for …’.

If you are sure that you have never had a National Insurance number please write your name, address and the reason you do not have a National Insurance number (for example, you are a non-UK national who has not applied for a National Insurance number) on a separate sheet of paper and attach it to your claim. If you are entitled to tax credits we will ask you to go to an interview at your local Jobcentre Plus office (in Northern Ireland, Social Security Agency office) before a number is issued to you.
Have you been subject to immigration control in the last three months?
You are subject to immigration control if:
- the Home Office says your leave to remain in the UK is on the condition that you do not have recourse to public funds, or
- you require leave to enter or remain in the UK, but do not have it.
You are not subject to immigration control if you are:
- a UK national with a right of abode in the UK (for example, a full British citizen)
- a national of another country in the European Economic Area, (see page 4) or of Switzerland
- someone who has been granted indefinite leave to remain in the UK (including those granted humanitarian protection or discretionary leave, previously exceptional leave)
- someone who has been granted asylum in the UK.
Phone the Helpline if you are not sure whether you are subject to immigration control.

Do you usually live in the United Kingdom?
You usually live in the UK if your main home is in the UK (England, Scotland, Wales or Northern Ireland, but not the Channel Islands or the Isle of Man) although you may go abroad from time to time on holiday or on business.
If you do not live in the UK, you may still qualify for tax credits in certain circumstances, see ‘Who can claim?’ on pages 3 and 4.

Disability
If you meet all of these conditions you may qualify for more Working Tax Credit if:
- you usually work for 16 hours or more a week and
- you have a disability that puts you at a disadvantage in getting a job and
- you have evidence that you are receiving, or have recently received, a qualifying sickness or disability-related benefit.
To check if you qualify see ‘Do you qualify for the disability element of Working Tax Credit?’ on pages 31 to 34.
Leave box 1.11 blank if you have claimed a qualifying benefit but are waiting for a decision on entitlement and attach a letter to your claim form telling us when you made the claim. If you are later told that you are entitled to one of the benefits, let us know immediately.

Highest Rate Care Component of Disability Living Allowance or Higher Rate of Attendance Allowance
If you (or your partner) receive one of these benefits and you qualify for Working Tax Credit, you can get the severe disability element of the tax credit.
Leave box 1.12 blank if you have claimed one of these benefits but are waiting for a decision on entitlement and attach a letter to your claim form telling us when you made the claim. If you are later told that you are entitled to one of the benefits, let us know immediately.
If you receive payment of either of these benefits on behalf of a child leave box 1.12 blank – see the box 2.4 notes on page 7.
Part 2  Children

If you need any help
Phone the Helpline
Monday to Sunday 08:00 – 20:00
Phone 0845 300 3900
Textphone 0845 300 3909
or go to
www.hmrc.gov.uk/taxcredits

You can claim Child Tax Credit for a child until 1 September after their 16th birthday. You can also claim for a ‘qualifying’ young person aged from 16 but under 20 years old – see the box 2.6 and 2.7 notes on page 8.

For Child Tax Credit purposes you are mainly responsible for a child if they usually live with you. If you share responsibility for a child with another person who is not your partner, decide which of you has the main responsibility. That person should claim Child Tax Credit for the child. If you are unsure who should claim, phone the Helpline. If you cannot agree, both of you must claim and we will decide who gets the Child Tax Credit.

For tax credits purposes you are not responsible for a child who:
• has claimed tax credits in their own right, or
• is married, living with a partner as if married, or in a civil partnership
• gets Employment and Support Allowance, Incapacity Benefit, Income Support or Jobseeker’s Allowance in their own right, or
• is looked after by a local authority, or
• has been sentenced to four months or more in custody or detention.

About the child
Put ‘X’ in as many boxes as apply.

If you have claimed Disability Living Allowance on behalf of a child, but are waiting for a decision on entitlement, attach a letter to your claim form telling us the child’s details and when you made the claim. Do not put ‘X’ in the box. Please let us know immediately if you are later told that you are entitled to Disability Living Allowance for that child.

The 28-week period referred to in connection with a child coming off the blind register is the 28 weeks before you fill in your claim form.

The date you became responsible for the child
You can only get Child Tax Credit for a child from the date:
• the child started living with you, and
• you became the person (or couple) with the main responsibility for that child.

The date a child started to live with you will usually be the date they were born (even if they were born in hospital). But, you may need to put a later date in box 2.5 if, for example:
• you become the person with the main responsibility for a child who was previously living with, or the responsibility of, someone else. Enter the date you became responsible
• a child is placed with you for fostering or adoption. Enter the date they started living with you. But if the local authority (in Northern Ireland, the Health and Social Services Board or Trust) is making payments to you for that child, please phone the Helpline
• you are claiming tax credits as a couple. Enter the date the child started living with you and your partner. But if one of you had the main responsibility for the child before you became a couple, you may be able to get tax credits for that earlier period. Phone the Helpline for advice on what to enter
• you are claiming tax credits as a single person, but you were previously responsible for the child as part of a couple. Phone the Helpline for advice on what to enter.
Qualifying young people

2.6 Full-time education
Young people aged 16 or over but under 20 years old, who started (or enrolled for) their current course before they reached 19, are regarded as being in full-time education if they are studying:

- at school or college, or a similarly recognised establishment
- for a qualification up to and including A level, NVQ level 3 or Scottish national qualifications at higher or advanced higher level or equivalent. This does not include studying for a university degree or similar qualification
- on average, for more than 12 hours a week during normal term time, not including meal breaks or time spent on unsupervised study.

A young person will still count as being in full-time education in any week where:

- as part of their course, they are on holiday or preparing for exams
- they are away from school or college due to sickness or ill-health but are intending to return to that course of education.

Approved training courses
Young people aged 16 or over but under 20 years old, who started (or enrolled for) their current course before they reached 19 are regarded as being in approved training if the course is one of the following and is not provided through a contract of employment:

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

A young person still counts as being in full-time education or approved training in any week where they have ended one course but have enrolled for another one, and the only reason for not currently studying or training is that they are waiting for that course to start.

2.7 Careers service or Connexions
If a young person aged 16 or 17 has left full-time education or approved training, you may continue to receive tax credits for a further 20 weeks from the date they left full-time education or approved training, providing they have enrolled for work or training with:

- their local careers service, or
- their local Connexions Service, available in England, or
- the Careers Service of the Department for Employment and Learning in Northern Ireland, or
- the Ministry of Defence by joining HM Forces

and you tell us about that enrolment within three months of the date they left full-time education.

You can claim help towards your childcare costs for any child up to:

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

(The 28-week period is the 28 weeks before you fill in the form.)
Part 3 Childcare costs – help for working parents

Before you make any entries in Part 3 of your claim form, please read the notes that follow to see if you childcare costs qualify. To work out your childcare costs for your tax credits claim, see the box 3.7 notes on pages 10 and 11.

If you are on maternity leave, adoption leave or paternity leave, you may be able to claim the childcare element if you met the qualifying work conditions immediately before you went on leave. See the notes on pages 14 and 15.

### Childcare provider’s name
Enter the full name of your carer, for example, ‘John Smith’. If you use a childcare company enter the company name, for example, ‘ChildrenRus’.

### Registered and approved childcare providers
You can claim help towards your childcare costs if you use ‘registered’ or ‘approved’ childcare. If you use another type of childcare, such as an after school club, you may still get help. To find out what we mean by ‘registered’ or ‘approved’ childcare or to check if your childcare provider qualifies, please phone the Helpline or go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf)

Childcare providers who are formally registered (for example, by Ofsted in England) or formally approved (for example, by a home childcare providers scheme in England, Wales or Northern Ireland) are given a letter or certificate as evidence of their registration or approval. Ask your childcare provider if you can see this and keep a record of the details or take a copy of it. Use this information to fill in boxes 3.4 and 3.5.

If your childcare provider has to regularly renew their registration or approval, their evidence will also show when their registration or approval runs out. Make a note of this date and make sure you see new evidence of their registration or approval. Phone the Helpline if your childcare provider does not have any evidence of their registration or approval.

### Childcare provided by a relative
You cannot claim help towards your childcare costs if:

- your childcare is provided by a relative of your child, in the child’s home, even if the relative is registered or approved, or
- your childcare is provided by a relative of your child approved under
  - the Child Care Approval Scheme in England
  - the Approval of Home Child Care Providers Scheme in Northern Ireland, or
  - the Approval of Home Child Care Providers Scheme in Wales
  wholly or mainly in the relative’s home, and they care solely for a child or for children they are related to.

A relative of a child means a parent, grandparent, aunt, uncle, brother or sister, whether by blood, half-blood, marriage or civil partnership, or close relationship, for example a step-parent. If you have any questions about the meaning of ‘relative’, please phone the Helpline.

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If you need any help
Phone the Helpline
Monday to Sunday 08:00 – 20:00
Phone 0845 300 3900
Textphone 0845 300 3909
or go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
Average weekly childcare costs
Only include childcare costs you actually pay yourself.
Do not include:
• any amounts paid by your employer (whether in money or vouchers)
• the value of any Government funded childcare support you receive
  (for example, from the Department for Work and Pensions, the
  Department for Children, Schools and Families, or local authorities)
• any childcare costs paid by a local authority towards the cost of early
  years learning for children under the age of five.

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

If you pay for childcare costs weekly and you pay different amounts
at different times (for example, you pay more in the school holidays than
during term time):
• add up the total amount you have paid for childcare in the last
  52 weeks. (If you started using childcare less than 52 weeks ago,
  work out what you expect to spend on childcare in the next 52 weeks.)
  Include
  — any increases in costs during the school holidays or at any other times
  — any weeks when you did not pay for childcare
• divide the total by 52 to work out your average weekly costs.

Example 1
Ahmed usually pays £60 a week for registered childcare. However, in
the Easter holidays, summer holidays and for two half-term holidays
(10 weeks in total) he pays £100.
His total costs for 52 weeks are (£100 x 10) + (£60 x 42) = £3,520.
His average weekly costs are therefore £3,520 ÷ 52 = £68.

Example 2
Sarah does not pay for childcare during term time, but in the school
holidays she pays a playscheme £110 a week to look after her son.
She uses the scheme for two weeks in the Easter holidays, seven weeks in
the summer holidays, one week at Christmas, and two half-term holidays
(one week each), making 12 weeks in total.
Her total costs for 52 weeks are (£110 x 12) + (£0 x 40) = £1,320.
Her average weekly costs are therefore £1,320 ÷ 52 = £26.
If you pay for childcare monthly and pay the same amount each month.
Work out your average weekly costs by multiplying the amount you paid last month by 12 and dividing the total by 52.

If you pay for childcare monthly and you pay different amounts at different times (for example, you pay more in the school holidays than during term time):
• add up the total amount you have paid for childcare in the last 12 months. (If you started using childcare less than 12 months ago, work out what you expect to spend on childcare in the next 12 months)
• divide the total by 52 to work out your average weekly costs.

Example 3
Carmen pays for registered childcare monthly but the amount she pays varies from month to month.
In April she paid nothing and her other monthly payments in the last 12 months were:
£200 a month for February, October and December £600
£400 a month for July and August £800
£150 a month for the other six months £900
£2,300
Carmen’s average weekly costs are therefore £2,300 ÷ 52 = £45.

If you have just made an arrangement with a childcare provider and have not yet started to pay them, ask your provider how much they intend to charge you and work out your average weekly costs over the next 52 weeks. If you overestimate what you are going to pay, your tax credits payment may be reduced later and you may have to pay back any overpayment.

If you think that you will need childcare for less than a year (for example, because your child will be starting school in a few months) estimate your average weekly childcare costs. Add together the weekly childcare costs you think you will pay until the childcare stops. Then divide your estimated costs by the total number of weeks in this period. You must tell us when your childcare stops.
Claiming the childcare element of Working Tax Credit if you are a couple and one of you is incapacitated, in hospital, or in prison

For the purpose of claiming the childcare element of Working Tax Credit you will be treated as:

- **incapacitated** — if you currently receive
  - 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) where you have received this allowance for 28 weeks or more, or you have received Statutory Sick Pay (SSP) followed by contribution-based ESA for a combined period of 28 weeks or more (see ‘Note’ below)
  - Industrial Injuries Benefit with Constant Attendance Allowance for you
  - War Disablement Pension with Constant Attendance Allowance or Mobility Supplement for you, or
  - you (or your partner) receive Council Tax Benefit or Housing Benefit with a Disability Premium or Higher Pensioner Premium for you, or
  - you have been provided with a vehicle under the Invalid Vehicle Scheme

- **in hospital** — if one of you is an inpatient in hospital

- **in prison** — if one of you is either on remand awaiting trial, awaiting sentence, or serving a custodial sentence.

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

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

Part 4
Work details

**4.1 Do you currently do paid work?**

Put ‘X’ in box 4.1 if:

- you do paid work as an employee or self-employed person (working on your own or in partnership), or
- you will start paid work within the next seven days - any tax credits you get will be on the basis that you do in fact start that paid work, or
- you (or your partner) are on sick leave or maternity, paternity or adoption leave from work - you may still be treated as working (see the notes on pages 14 and 15).

**4.2 Do you usually work in the United Kingdom?**

Put ‘X’ in the box if you usually work in the UK, even though you may go abroad from time to time as part of your work. If you usually work outside the UK, enter the country in which you usually work.
How many hours a week do you usually work?

If you are an employee, enter the total number of hours you usually work and are paid for each week, in all the jobs you do. Include overtime if this regularly forms part of your working week. If your hours vary from week to week, enter the number of hours a week that you and your employer(s) consider to be your usual working hours.

If you are self-employed, enter the number of hours you spend working in your business in a normal week.

If you do seasonal work, or work more hours at certain times of the year, enter the number of hours a week you are working now.

If you work only during school terms, and your work forms a regular pattern over the year, enter the number of hours a week you work during school terms.

These examples may help you work out your usual working hours:

**Example 1**
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**
Bill is contracted to work 25 hours a week. This week he has also done 10 hours of overtime. Last week, Bill did no overtime at all, but most weeks he does five hours of overtime. His usual hours are therefore 30 hours a week, made up of the 25 hours a week he is contracted to work, and the five hours overtime he usually does each week. The fact that in the last couple of weeks he has not worked exactly 30 hours does not matter.

**Example 3**
Sue works 14 hours one week, and 18 hours the next. This hardly ever changes. To work out her usual weekly hours, she should therefore look at the average number of hours she works over this regular cycle. Sue's usual hours are therefore 16 hours a week (14 + 18 ÷ 2).

**Example 4**
Vijaya has not worked at all for the last 10 years. She started a new job last week, working 20 hours a week. Her usual hours are therefore 20 hours a week. The fact that she only started last week does not alter the fact that she now usually works 20 hours a week.

**Example 5**
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.
Example 6

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.

Sickness

In some circumstances you can continue receiving Working Tax Credit if you are on sick absence and expect to return to work when you recover. Your usual hours are the hours you usually worked immediately before you became ill.

Similarly, if you have temporarily reduced your hours because of sickness but you and your employer expect you to return to your usual working pattern, enter the hours you usually worked before the temporary reduction.

If you are off work for up to 28 weeks because of illness and you are receiving:
- Statutory Sick Pay (SSP), or
- Short-term Incapacity Benefit at the lower rate, or
- Income Support paid on the grounds of incapacity for work, or
- Employment and Support Allowance (ESA)
- National Insurance credits on the grounds of incapacity for work or limited capability for work

you will still be able to claim Working Tax Credit if immediately before you started to receive any of these benefits you qualified for Working Tax Credit with your usual working hours. This applies to employees and the self-employed.

Maternity leave

Most women receive Statutory Maternity Pay (SMP) or Maternity Allowance (MA) for the first 26 weeks of ordinary maternity leave, and for the first 13 weeks of any additional maternity leave. This can be followed by up to 13 weeks of unpaid additional maternity leave.

Whether or not you are receiving SMP or MA, for the 26 weeks of ordinary maternity leave, and the first 13 weeks of any additional maternity leave, you are still treated as being in work and able to claim Working Tax Credit if you qualified for Working Tax Credit with your usual working hours, immediately before going on maternity leave.

If you are a first-time mother and you worked less than 30 hours a week before the birth of your first child, you can claim Working Tax Credit from the date of birth, providing you were usually working at least 16 hours a week immediately before you started your maternity leave.

If you begin to work again when your 26 weeks of ordinary maternity leave and your first 13 weeks of any additional maternity leave are over, you continue to be eligible for Working Tax Credit. Any further additional maternity leave (whether paid or unpaid) does not count as being in work and you may not be eligible for Working Tax Credit for this period.
If you are on maternity leave and are unsure whether you can claim Working Tax Credit, phone the Helpline.

**Adoption or paternity leave**

If you adopt a child you may get Statutory Adoption Pay (SAP) for the first 26 weeks of ordinary adoption leave, and for the first 13 weeks of any additional adoption leave or paternity leave. This can be followed by up to 13 weeks of unpaid additional adoption leave.

New fathers may be eligible for two weeks paternity leave and be paid Statutory Paternity Pay (SPP) for those two weeks.

If you are on ordinary adoption leave, the first 13 weeks of any additional adoption leave, or paternity leave, you are still treated as being in work and able to claim Working Tax Credit if you qualified for Working Tax Credit with your usual working hours, immediately before going on adoption or paternity leave. This also applies if you are self-employed.

If you are a first-time parent and you worked less than 30 hours a week before the date of placement for adoption, or the birth of your first child, you can claim Working Tax Credit from the date of placement for adoption or the date of birth, providing you were usually working at least 16 hours a week immediately before you started your adoption or paternity leave.

If you begin to work again when your 26 weeks of ordinary adoption leave and first 13 weeks of any additional adoption leave are over, or when your two weeks paternity leave are over, you continue to be eligible for Working Tax Credit. **Any further additional adoption leave or paternity leave (whether paid or unpaid) does not count as being in work and you may not be eligible for Working Tax Credit for this period.**

If you are on adoption or paternity leave and are unsure whether you can claim Working Tax Credit, phone the Helpline.

**Strike periods**

If you are on strike for a period of up to 10 consecutive days, when you should have been working, your usual working hours are the hours that you usually worked immediately before the strike period began. You are still treated as being in work and able to claim Working Tax Credit providing you qualified for Working Tax Credit with your usual working hours immediately before going on strike. If you are on strike for more than 10 consecutive days you will no longer qualify for Working Tax Credit.

**If you are suspended from work**

If you are suspended from work while complaints or allegations against you are investigated, your usual working hours are the hours that you usually worked immediately before you were suspended. You are still treated as being in work and able to claim Working Tax Credit providing you qualified for Working Tax Credit with your usual working hours immediately before the suspension began.
'50-plus' element
Enter the date you (or your partner if you have one) started work (or are going to start work), if:
- you are 50 or over and
- you are starting work for at least 16 hours a week and
- you were getting one or more of the following benefits for the six months before you started work
  - Employment and Support Allowance
  - Income Support
  - Jobseeker’s Allowance
  - Incapacity Benefit
  - Severe Disablement Allowance
  - Pension Credit
  - a training allowance paid while you were undertaking government run training such as Work-Based Learning for Adults, or Training for Work or you have been signing on for National Insurance Credits for six months.

If you received Carer’s Allowance, Bereavement Allowance or Widowed Parent’s Allowance before making a successful claim to one of the benefits listed above, the period during which you received any of these allowances will count towards the six-month period.

If you are starting work but your partner was receiving one of the benefits listed above you still qualify if a dependent supplement was paid as part of the benefit.

If you have had short breaks (lasting no more than 12 weeks each) between periods on benefit, you may still qualify for the 50-plus element of Working Tax Credit.

If this is not your first claim for Working Tax Credit and you do not satisfy the rules above, you may still be entitled to the 50-plus element of Working Tax Credit. Put ‘X’ in box 4.5 if:
- you met the rules and received a previous award of Working Tax Credit, including the 50-plus element, for less than 12 months and
- you are restarting paid work immediately after a gap in employment or self-employment of no longer than six months (26 weeks).

Employer’s PAYE reference
You will find this on your latest payslip, PAYE Coding Notice, or P60 End of Year Certificate (your employer will have given you this after the end of the tax year). But if you have recently changed jobs, make sure that you give us your current employer’s PAYE reference.

Your tax reference
Enter the 10-digit tax reference number shown on page 1 of your Tax Return, for example, 12345 98765.

The date you started self-employment
If you only recently started working for yourself (or in partnership) you may not have told us yet or received a Tax Return. So if you do not know your tax reference, enter the date you started self-employment.
Part 5
Income details

Social security benefits
If you receive or are claiming one of the following, put ‘X’ in the appropriate box at 5.1 and leave the rest of Part 5 blank:
- Income Support or income-based Jobseeker’s Allowance, except when you are still receiving Income Support or income-based Jobseeker’s Allowance as a run-on payment because
  - you have started work within the last two weeks, or
  - you are going to start work within the next seven days.
- income-related Employment and Support Allowance, except when you are going to start work within the next seven days
- Pension Credit.

For tax credits we take into account the gross income you receive, that is your income before tax and National Insurance contributions are taken off.

We need to know about income you had in the year from 6 April 2007 to 5 April 2008, including income from outside the UK. If you had income from a source that is not mentioned in these Notes, please phone the Helpline or go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits) to find out if that income counts for tax credits purposes.

You must include any income you received from outside the UK. Enter the amount in British pounds, not the foreign currency. Phone the Helpline if you need help with this.

If you are part of a couple, your tax credits award is based on your joint income. Each of you needs to supply details of your 2007–2008 income individually.

If you were only part of a couple for some of the year, you still need to tell us your individual incomes for the whole year.

To get tax credits relief for Gift Aid payments, pension contributions and trading losses

Deduct:
- gross payments under Gift Aid
- gross contributions to an HM Revenue & Customs registered pension scheme, such as an occupational pension scheme, a personal pension plan or a retirement annuity contract (see the notes on page 21)
- trading losses (see the notes on losses on page 23)
from your total income, before you complete boxes 5.2 to 5.6 of your claim form.
Taxable social security benefits received

Use the working sheet below to total the taxable social security benefits you (and your partner) received during the year from 6 April 2007 to 5 April 2008. Only include the social security benefits shown in the working sheet below.

Do not include:
State Pensions (including the Retirement Pension), Industrial Death Benefit, Widowed Mother’s Allowance, Widowed Parent’s Allowance and Widow’s Pension. These should be entered as ‘Other income’ in box 5.6.

Unsure?
If you do not have details of these amounts, or you are not sure which benefits you received, please contact your local Department for Work and Pensions or Jobcentre Plus office (in Northern Ireland contact your local Department for Social Development or Social Security Agency office).

<table>
<thead>
<tr>
<th>Taxable social security benefits received in 2007–2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bereavement Allowance</td>
</tr>
<tr>
<td>Contribution-based Employment and Support Allowance</td>
</tr>
<tr>
<td>Carer’s Allowance (previously called Invalid Care Allowance)</td>
</tr>
<tr>
<td>This should include any Child Dependency Increase.</td>
</tr>
<tr>
<td>Contribution-based Jobseeker’s Allowance</td>
</tr>
<tr>
<td>If you started work and gave your employer a P45U showing these details, do not include them here. Do not include income-based Jobseeker’s Allowance.</td>
</tr>
<tr>
<td>Incapacity Benefit</td>
</tr>
<tr>
<td>Include benefit paid after the first 28 weeks of incapacity (at the short term higher and long term rates) together with any Child Dependency Increase. If any tax was deducted from your benefit, enter the amount due before the tax was taken off.</td>
</tr>
<tr>
<td>Do not include benefit paid in the first 28 weeks of incapacity (at the short term lower rate) or benefit paid for a period of incapacity that began before 13 April 1995 and for which Invalidity Benefit used to be payable, or any Child Dependency Increase with these payments.</td>
</tr>
<tr>
<td>If you started work and gave your employer a P45U showing these details, do not include them here.</td>
</tr>
<tr>
<td>Income Support that was taxable</td>
</tr>
<tr>
<td>Do not include Income Support that is not taxable.</td>
</tr>
<tr>
<td>Income Support would only be taxable if you were in a couple and the person receiving Income Support was on strike.</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Add together all your benefits (and your partner’s if you have one). Round down to the nearest pound and enter the total(s) in box(es) 5.2.</td>
</tr>
</tbody>
</table>

For example, if your total benefits are £3,456.68 enter 3456 in box 5.2.
Earnings as an employee from all jobs

Work out your total earnings from all jobs as an employee for the year from 6 April 2007 to 5 April 2008.

**Working out what to enter in box 5.3**

Enter your total income from all your paid employments in the year 6 April 2007 to 5 April 2008. We need to know the amount **before** taking off Income Tax, National Insurance contributions or other deductions, in particular any contributions from your earnings to buy shares in your employer’s company under a Share Incentive Plan.

The working sheet on pages 20 and 21 lists the other payments you need to add to your total pay and the contributions and expenses you may deduct. Enter your total pay from your P60 or P45 if none of these apply to you.

If you worked outside the UK in 2007–2008 you must include any money you were paid. Enter the amount in British pounds, **not** the foreign currency. Phone the Helpline if you need help with this.

**Where to find details of your earnings**

All of your employers in 2007–2008 should have given you a record of your taxable pay. This will be a P60, or a P45 if you left before 5 April 2008.

If you had only one job in the year 2007–2008, use the figure labelled ‘Total for the year’ on your P60 or ‘Total pay to date’ on your P45.

If you do not have a P60 or P45 for the year, your final payslip for the tax year ending 5 April 2008 may show your total pay for the tax year. If you do not have a final payslip, you may be able to use another payslip if you were paid the same amount throughout 2007–2008. Multiply your weekly or monthly pay by the number of weeks or months you worked.

If you received Statutory Sick Pay this will be included in the pay figure on your P60 or P45. This counts as income for tax credits purposes.
**Earnings as an employee from all jobs in 2007–2008**

**Step A  Work out your total earnings for tax credits purposes**

Enter your total earnings from all jobs as an employee for the year from 6 April 2007 to 5 April 2008

**In addition to your total pay from each employment you must include:**

- Statutory Sick Pay
- any tips or gratuities you received
- the taxable part of any payments you received in connection with the termination of an employment or if the terms of your employment were changed. These payments (for example, redundancy payments) are taxed if they exceed £30,000. The taxable part is the amount that exceeds the £30,000 exemption
- any taxable gains from security options (for example, company shares, bonds and Government gilts) acquired by reason of your employment
- any strike pay you received from your trade union (this counts as income for tax credits purposes even though it is not taxable as earnings)
- payments for any work done whilst you were serving a sentence in prison or on remand (this counts as income for tax credits purposes even though it is not taxable as earnings).

**Do not include** any tax credits you received.

**Step A total**

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Step B  Work out your deductions**

Deduct:

**Work expenses** that you have paid out from your earnings, wholly, exclusively and necessarily in the course of your work (as well as travelling expenses that you have paid necessarily in the performance of your duties).

**Tax-deductible payments** which are deductible for Income Tax purposes, for example, fees and subscriptions to professional bodies or societies, employee liabilities and indemnity insurance premiums, and agency fees paid by entertainers.

**Do not deduct** these payments if your employer reimbursed them.

**Flat-rate expenses** agreed by your employer and HM Revenue & Customs, to maintain or renew tools or special clothes (for example a uniform) that are necessary to do your job.

You may find the amount of allowable expenses on your P2 Coding Notice for 2007–2008 or ask your employer.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

*Working sheet continues on page 21*
**Earnings as an employee from all jobs in 2007–2008 continued**

**Gross personal pension contributions** you paid directly into an HM Revenue & Customs registered pension scheme. Include Free-Standing Additional Voluntary Contributions (FSAVCs) and contributions to Stakeholder pensions. Enter the gross amount.

**Do not include** pension contributions you paid through your employer. Your employer will have already deducted your contributions from the pay figure entered on your P60 or P45. This also applies to Additional Voluntary Contributions (AVCs).

If you are not sure what to include or have made personal pension or retirement annuity contributions, please phone the Helpline.

**Statutory Maternity Pay, Statutory Paternity Pay or Statutory Adoption Pay**
Deduct £100 from your income for each week that you received any of these (for tax credits purposes £100 a week of each payment is ignored).

**Exclude** Maternity Allowance.

**Step B total**

**Step C  Work out your total earnings after deductions**

Subtract your ‘Step B total’ from your ‘Step A total’ to get your total earnings after deductions. Enter the total(s) in box(es) 5.3 after rounding down to the nearest pound.

*For example, if your total earnings after deductions are £12,560.23 enter 12560 in box 5.2.*

<table>
<thead>
<tr>
<th><strong>5.4</strong> Company car and fuel, taxable vouchers, and payments in kind</th>
</tr>
</thead>
<tbody>
<tr>
<td>You</td>
</tr>
<tr>
<td>£</td>
</tr>
<tr>
<td>£</td>
</tr>
<tr>
<td>£</td>
</tr>
<tr>
<td>£</td>
</tr>
</tbody>
</table>

**Company car and fuel, taxable vouchers, and payments in kind**

You may have received benefits from your employer that were not paid in wages, but are taxable. These are called benefits in kind.

If you received any benefits in kind during the year from 6 April 2007 to 5 April 2008 your employer should tell you their cash equivalent on either a form P9D or P11D by 6 July 2008.

For tax credits purposes you only need to include certain benefits in kind. Use the working sheet on page 22 to work out what to enter in box 5.4.

If you have not been given a P9D or P11D

If you think you should have been given a 2007–2008 P9D or P11D, ask your employer. You can estimate your benefits in kind if you need to, but you will need to tell us the actual amounts as soon as you have them, see the box 5.7 notes on page 27. Phone the Helpline if you have not received your 2007–2008 P9D or P11D and you need help.

If you had more than one employer during 2007–2008

If you have received a P9D or P11D from more than one employer, add the figures together to show the total amount received from all employers.
**Benefits in kind from your employer(s) in 2007–2008**

Copy the information from your P9D or P11D into the appropriate boxes.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Goods and assets your employer gave you**
(for example, gifts of food, drink, fuel, cigarettes or clothes)

Shown on your:
- P11D — section A
- P9D — section A(2) in the third or fourth boxes.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Payments made by your employer on your behalf**
(for example, payments of rent or utility bills)

Shown on your:
- P11D — section B in the first box numbered 15
- P9D — section A(2) in the first, second and fifth boxes.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Cash or non-cash vouchers and credit tokens**
(for example, a company credit card)

Shown on your:
- P11D — section C
- P9D — section B — add together all the boxes.

Do not include the cash equivalent of any vouchers for registered or approved childcare.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Mileage allowance payments**

If you were paid for using your own car for business, the amount that exceeds the tax-free ‘approved amount’ is shown on your P11D at section E.

**Running costs** — if your employer paid someone else for any other running cost (for example, car insurance) the taxable amount will be shown on your P11D at section E or with the other expenses at section N.

If you:
- are not paid mileage allowance for using your own car for business, or
- the payments you got were less than the tax-free ‘approved amount’
you can deduct the difference between the ‘approved amount’ and what you receive from your employer, from your earnings as an employee. Phone the Helpline if you need any help with this.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Company car**

Shown on your P11D in box 9 of section F.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Car fuel benefit**

Shown on your P11D in box 10 of section F.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Expenses payments made to you or on your behalf**

Shown on your P11D at section N — add together all the boxes.

This amount may be reduced by claiming a deduction of expenses allowed for certain Income Tax purposes. For example, expenses you have paid wholly, exclusively and necessarily in the course of your work, or for travelling expenses paid necessarily in the performance of your duties. Phone the Helpline for more information.

<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Total**

Add together all these benefits in kind (and your partner’s if you have one). Round down to the nearest pound and enter the total(s) in box(es) 5.4.

For example, if your total benefits from your employer(s) are £254.36, enter 254 in box 5.4
Income from self-employment
If you are self-employed (either on your own or in partnership) and you have completed your 2007–2008 Tax Return, enter your profit for the year from 6 April 2007 to 5 April 2008 from:
- box 3.10 on the Short Tax Return (SA200)
- box 25 on the Self-employment (short) pages
- box 71 on the Self-employment (full) pages
- box 14 on the Partnership (short) pages or the Partnership (full) pages.

If you have more than one business
Work out your total profit by adding together:
- the adjusted profit from each of your Self-employment pages
- your share of the adjusted partnership profit from each of your Partnership pages.

If your business received other income or profits
For example rental income, include it here. Add any entries in the following boxes to your profit:
- box 27 on the Self-employment (short) pages
- box 73 on the Self-employment (full) pages
- box 17 or 26 on the Partnership (short) pages
- box 17, 66, 69, 72 or 73 on the Partnership (full) pages.

If you have not sent us your Tax Return for the year ended 5 April 2008
You must estimate your profits for 2007–2008. See the box 5.7 notes on page 27.

Averaging for farmers, market gardeners and creators of literary or artistic works
- box 70 on the Self-employment (full) pages
- box 10 on the Partnership (short) pages or the Partnership (full) pages.
Averaging for farmers, market gardeners and creators of literary or artistic works is not allowed in tax credits claims. If the entry in these boxes:
- increases your profit — deduct this amount from your total profits
- reduces your profit — add this amount to your total profits.

If you traded outside of the United Kingdom in 2007–2008
Enter your profit in British pounds, not the foreign currency. Phone the Helpline if you need help with this.

Losses
If your business made a loss in the tax year 2007–2008 enter ‘0’ in box 5.5. The tax credits rules on losses operate separately from the Income Tax rules, so for tax credits purposes, you can deduct the loss from:
- any other income you may have for that year, or
- in a joint claim, any other income which you or your spouse or personal partner may have for that year.

Working sheet TC825 gives more information about losses and will help you work out what to enter. Phone the Helpline for a copy.

Round down your profit to the nearest pound before entering it in box 5.5. For example, if your total profit was £8,345.65, enter 8345.
Other income

If you received any other income during the tax year from 6 April 2007 to 5 April 2008, and you have not included it in boxes 5.2 to 5.5, use the working sheet below to help you work out what to enter in box 5.6.

**If your total other income is less than £300**

Enter ‘0’ in box 5.6 if your total other income is £300 or less.

Joint claimants — if the combined total of your other income is £300 or less, you should enter ‘0’ in box 5.6.

However, for Adult Dependant’s Grant or miscellaneous income you need to include the full amount, even if this was less than £300.

Do not include:
- maintenance received from a former partner
- Working Tax Credit and Child Tax Credit
- student loans — do not deduct student loan repayments from your income
- other student grants (except the Adult Dependant’s Grant), such as those to meet the cost of tuition fees, childcare, etc.
- war pensions, or pensions or annuities payable under German or Austrian law to victims of Nazi persecution
- income your children may have had, unless it is taxable in your name or your partner’s name.

Phone the Helpline or go to www.hmrc.gov.uk/taxcredits if you need help working out your other income.

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**Other income for 2007–2008**

**Income from savings and investments**

Include:
- gross interest from bank or building society accounts (before tax has been taken off). Your passbook or statement will tell you this figure.
  **Do not include** ISAs, PEPs, Index-linked and Fixed Interest National Savings Certificates and Children’s Bonus Bonds
- company dividends from any UK company (including dividends from a company of which you or your partner, or both of you, are directors) — add the tax credit shown on the voucher supplied by the company to the dividend
- a ‘chargeable event’ gain from a life insurance policy (for tax credits purposes include the full amount before ‘top-slicing’ relief for Income Tax purposes).

**State Pensions**

This includes: basic or old-age pensions, social security pension lump sum, state earnings related pensions (SERPS), graduated pension (graduated retirement benefit), Industrial Death Benefit, Widow’s Pension, Widowed Mother’s Allowance, Widowed Parent’s Allowance.

Also include any increase for a dependent child, any incapacity addition or addition for a dependent adult, and any increases paid by the Department for Work and Pensions or Department for Social Development to uprate a guaranteed minimum pension.

Do not include the Christmas Bonus and the Winter Fuel payment.

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<table>
<thead>
<tr>
<th>You</th>
<th>Your partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

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Gift Aid payments, gross pension contributions and trading losses

If you, or your partner, made any of the above, phone the Helpline for working sheet TC825 to help you work out what to enter in boxes 5.2 to 5.6.

**Helpline**

Monday to Sunday 08:00 – 20:00
Phone 0845 300 3900
Textphone 0845 300 3909
or go to www.hmrc.gov.uk/taxcredits

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Working sheet continues on page 25
**Other income for 2007–2008 continued**

### Other UK pensions
For example, an occupational pension or personal pension or any annuity payments from a pension scheme.

This amount will be on your P60 or on a similar certificate, sent by your pension provider. You should be sent this by the end of May 2008, but if you have not yet received it please estimate the amount.

If your pension includes an extra amount for work-related illness or injury, phone the Helpline for help on what to enter.

### Property income
Include income from property or land in the UK that you owned or leased out.

**Do not include:**
- rental income if you let furnished accommodation in your own home for up to £4,250 a year (as part of the ‘Rent a room’ scheme)
- property income that you have included at box 5.5 as part of your business income.

If your rental property made a loss, working sheet TC825 will help you work out what to enter. Phone the Helpline for a copy.

### Income from trusts, settlements and estates
You will find details on a certificate — R185 (Trust) or R185 (Estate) which the trustees or administrators should have given you.

### Foreign income
For example, income from investments and property overseas and social security payments from overseas governments. Include the full amount, whether or not it was remitted to the UK, in British pounds, not the foreign currency – phone the Helpline if you need help with this.

You should include the gross income (the amount before any foreign tax was taken off) even if it is not taxable in the UK because of a double taxation agreement.

If you receive a foreign pension, whether or not it was remitted to the UK, you should include 90% of the full amount (in British pounds, not the foreign currency).

**Deduct** any bank charge or commission you paid when converting foreign currency to British pounds.

Phone the Helpline if you need any help with this.

### Notional income
**Capital treated as income**
Under Income Tax rules, we treat some capital as income. For example, if you hold shares in a UK company and the company gives you new shares (called a ‘stock dividend’) instead of a cash dividend you should include this as income in your tax credits claim.

Phone the Helpline for more information about the types of notional income you need to include in your tax credits claim.
### Other income for 2007–2008 continued

**Notional income continued**

**Income that you are treated as having received** even though you may not have. Include:

- trust income that under Income Tax rules is treated as the income of another person. For example, investment income of a minor child where trust funds have been provided by a parent and the amount exceeds £100. For tax credits we also treat it as belonging to another person
- income that you have deprived yourself of to get tax credits or more tax credits
- income that you were entitled to but did not apply for. For example, a social security benefit or allowances paid to local government councillors or civic dignitaries. This does not apply to
  - a deferred State Pension (although when it is paid, a social security pension lump sum or an enhanced State Pension will count as ‘pension income’ for tax credits purposes)
  - a deferred personal pension
  - a deferred retirement annuity, or
  - compensation for personal injury
- income you lost out on because you worked for less than the going rate (or for nothing) if the person you are working for, or providing a service to, has the means to pay. This does not apply to
  - voluntary work (for example, helping out in a charity shop or Citizens Advice Bureau), or
  - employment or training programmes.

### Total other income

Single claimants — add together all your other income and enter the total in the box aside.

Joint claimants — add all your other income to your partner’s other income and enter the joint total in the box aside.

**Subtract £300 from this figure**

Round your new total down to the nearest pound and enter it in the box aside. If it is a minus figure, enter ‘0’.

For example, your total other income is £250. If you subtract £300 the result is minus £50, so you would enter ‘0’ in the box aside.

Enter this total in box 5.6 unless you (or your partner) received Adult Dependant’s Grant or Miscellaneous income.

### Adult Dependant’s Grant or Miscellaneous income

**Adult Dependant’s Grant** is paid to students with a spouse or a dependant adult. **Do not** report the Parent’s Learning Allowance.

**Miscellaneous income** is any income not mentioned elsewhere in these Notes that is taxable under Part 5 of the Income Tax (Trading and Other Income) Act 2005. For example, copyright royalties paid to someone who is not a professional author or composer. Phone the Helpline if you are not sure what to include.

Add the amount(s) you received to the figure in the box above. Round down to the nearest pound and enter this total in box 5.6.
Estimated income

If you do not have all the information you need (for example, you are self-employed and have not yet completed your Tax Return), use the information you do have to make a reasonable estimate.

If you are paid:
- on a regular basis and the amounts are roughly the same each time, take a single payment and multiply it by 52 if you are paid weekly, by 12 if you are paid monthly, or by 13 if you are paid every four weeks
- different amounts during the year, take what you have received so far and add a reasonable amount for any outstanding payments.

You must tell us as soon as you have your actual income details. If your estimate is too low, we may overpay tax credits and have to ask you to pay the overpaid amount back.

We make direct payments of tax credits into bank, building society or Post Office® card accounts. So, to receive tax credits, you will need to provide details of an account.

Child Tax Credit is paid to the person who is mainly responsible for caring for the child or children. If you are claiming as a couple, you need to decide which one of you is the main carer.

If you are on Income Support or income-based Jobseeker’s Allowance, Child Tax Credit will replace part of those benefits, so please consider carefully whether you want your payment to be made weekly or every four weeks.

Working Tax Credit is paid to a qualifying person who is working 16 hours or more a week. If you are claiming as a couple and both of you work 16 hours or more a week, you need to decide which one of you will receive the payment.

If you are a couple and you receive the childcare element of Working Tax Credit, this will always be paid to the person receiving the Child Tax Credit.

Payments of £2 or less

We usually pay awards of £2 a week or less in a single lump sum to cover the whole year. We will make the payment direct into your bank, building society or Post Office® card account as soon as we have processed your claim. We will not pay awards of £26 or less (that is, 50p a week for awards lasting the whole year).

Name(s) of account holder(s)

You must enter the name(s) of the account holder(s) exactly as they are shown on your cheque book, bank book or statement.

The account can be in:
- your name, or
- the name of your partner
- the names of both you and your partner
- the name of a person acting on your behalf
- the names of both you and the person acting on your behalf.
6.6 **Account number**
This is normally the eight-digit number shown on your statement or cheque book. Please include any leading zeros, for example, 00012345. Start writing in the first box.

6.8 **Building society account roll or reference number**
If your account is with a building society or former building society, you will probably have an additional reference number that identifies your account. This number may be called:
- a roll number, or
- an account reference, or
- an account number.

Please provide us with this additional number as well as the sort code and account number, as without it, the bank or building society could have problems paying your tax credits payment into your account. You will find the roll or reference number on your bank or building society book or statement, along with the account number and sort code.

If you have any doubt as to which account details to provide, please check with your bank or building society.

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**If you do not have an account**

If you do not have an account you will need to open one. See ‘The type of accounts available’ below. It tells you how you can get your money paid at the Post Office®.

If you are unable to open or use any type of account, please phone the Helpline.

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**The type of accounts available**

**Current accounts**
Current accounts are available to open at most banks and some building societies. Most current accounts offer debit cards, cheque books, overdraft facilities and the ability to automatically pay bills by direct debit or standing order. You can have your salary or other monies paid into these accounts, and you can access your money at cash machines using a card. The following banks and building societies have also made their current accounts accessible at Post Office® branches for deposits and withdrawals free of charge: Alliance & Leicester, Bank of Ireland, Barclays, Clydesdale, Co-operative, Nationwide, Lloyds TSB and smile.
Basic bank accounts
Most major banks offer these. You may be able to open one of these accounts, even if you have outstanding County Court judgments or have been made bankrupt. They are sometimes called introductory or starter accounts, they offer free banking but overdrafts are not available. You can use these accounts to pay money in, pay bills automatically by direct debit or standing order, and get cash out. Some basic bank accounts also allow you to get cash from Post Office® branches. These include: Abbey, Alliance & Leicester, Bank of Ireland, Bank of Scotland, Barclays, Clydesdale, Co-operative, First Trust, Halifax, HSBC, Nationwide, Lloyds TSB, NatWest, Northern, Royal Bank of Scotland, Ulster and Yorkshire.

Post Office® card accounts
This is a simple account that is provided by the Post Office® and is designed for receiving tax credits, benefits and pensions. Other payments, for example, wages, cannot be paid into this account. You can get your cash over the counter at any Post Office® branch using a card and a Personal Identification Number (PIN). You will not be able to use a bank, building society or cash machine. The Post Office® card account does not allow you to overdraw or incur any charges. There are no credit checks when you open this account.

If you have a Post Office® card account, the account can be in your name, or in the name of an Appointee. It is also possible for you to make arrangements with the Post Office® for someone else to regularly collect your money from this account.

Individual Savings Account (ISA)
If you have an ISA you need to make sure that paying your tax credits into that account does not take you over the tax-free amount.
Declarations

You (for couples, both of you) must sign and date a declaration on page 11 of the form. If you do not, it will delay your claim.

**Check that you have given the right information**

It is very important that you give the right information on your claim form. We work out how much to pay you from what you tell us about your income and family circumstances. Check that you have given us the correct information about:

- your income — the total amount of money you have coming in
- the benefits you are getting
- your childcare arrangements
- your partner — if you are a couple you must make a joint claim
- your children.

If you give us incorrect information you may end up getting too much money and have to pay it back, and you may get charged a penalty.

In joint claims, couples share responsibility for the information given.

Appointee acting on behalf of claimant(s)

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 claimant(s).

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

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

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

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

Claimants who understand the Declaration and are able to sign it should do so.

What will happen next?

We will send you an award notice which tells you how much tax credit you will receive and when payment will start. Use the checklist that comes with your award to make sure we have the right details for you.

If, in the meantime, any of the information you have given on your completed form changes, please tell us. It may affect the tax credits you are due.
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.

**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. Because of this, you are also registered as blind on a register maintained by, or on behalf of, a Health and Social Services Board.
- You **cannot** see to read 16 point print at a distance greater than 20 centimetres, even if you are wearing your usual glasses.

This is 16 point print. Can you read this at a distance greater than 20 centimetres?
Hearing impairment
• You cannot hear a telephone ring when you are in the same room as the telephone, even if you are using your usual hearing aid.

Other disability
• People who know you well have difficulty in understanding what you say.
• When a person that you know well speaks to you, you have difficulty in understanding what that person says.
• At least once a year, during waking hours, you are in a coma or have a fit where you lose consciousness.
• You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.
• Due to mental disability, you are often confused or forgetful.
• You cannot do the simplest addition and subtraction.
• Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.
• You cannot normally sustain an eight-hour working day or a five-day working week, due to a medical condition or, to 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 have evidence that you are receiving, or have recently received, a qualifying sickness or disability-related benefit.
You will meet this condition if at least one of the following four descriptions applies to you, or if:
• you stopped receiving the disability element of Working Tax Credit within the last eight weeks, and you are now making another claim, and
• in your earlier claim you satisfied description 2 below, description 3 on page 33 or description 4 on page 34.

1. You are currently receiving one of the following benefits:
• Disability Living Allowance
• Attendance Allowance
• Industrial Injuries Disablement Benefit, with Constant Attendance Allowance for you
• War Disablement Pension, with Constant Attendance Allowance or Mobility Supplement for you
• a vehicle provided under the Invalid Vehicle Scheme.

2. For at least one day in the last six months, you have received one of the following:
• Employment and Support Allowance (ESA) where you have received this allowance for 28 weeks or more or you have received Statutory Sick Pay (SSP) followed by ESA for a combined period of 28 weeks or more (see Note 1 on page 33)
We may ask to see evidence

If you need any help phone the Helpline
Monday to Sunday 08:00 – 20:00
Phone 0845 300 3900
Textphone 0845 300 3909
or go to
www.hmrc.gov.uk/taxcredits

- Incapacity Benefit at the short-term higher rate or long-term rate
- Severe Disablement Allowance
- Income-based Jobseeker’s Allowance, with a Disability Premium or Higher Pensioner Premium for you
- Income Support, with a Disability Premium or Higher Pensioner Premium for you
- Council Tax Benefit, with a Disability Premium or Higher Pensioner Premium for you
- Housing Benefit, with a Disability Premium or Higher Pensioner Premium for you.

Note 1: The 28 weeks does not need to be a single continuous period. You can add together:
- any periods that you received ESA, as long as they were no more than 12 weeks apart
- any periods that you received SSP, as long as they were no more than eight weeks apart
- any periods that you received SSP with periods that you received ESA, as long as they were no more than 12 weeks apart.

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

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

In the eight weeks before you started training for work you must have been getting either:
- Incapacity Benefit paid at the short-term higher rate or long-term rate, or
- Severe Disablement Allowance.
- Contribution-based ESA for 28 weeks or more.
- Statutory Sick Pay (SSP) followed by contribution-based ESA for a combined period of 28 weeks or more (see Note 2 below).

Note 2: The 28 weeks does not need to be a single continuous period. You can add together:
- any periods that you received contribution-based ESA, as long as they were no more than 12 weeks apart
- any periods that you received SSP, as long as they were no more than eight weeks apart
- any periods that you received SSP with periods that you received contribution-based ESA, as long as they were no more than 12 weeks apart and you met the contribution conditions for contribution-based ESA on the days that you received SSP.
4. **All** of the following **four** points apply to you.

- You have been getting at least **one** of the benefits in box **A** or **B** for 20 weeks or more (see Note 3 below), and you got this benefit within the last eight weeks

<table>
<thead>
<tr>
<th>A</th>
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<tbody>
<tr>
<td>— Statutory Sick Pay</td>
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<tr>
<td>— Occupational Sick Pay</td>
</tr>
<tr>
<td>— Incapacity Benefit Paid at the short-term lower rate</td>
</tr>
<tr>
<td>— Income Support paid on the grounds of incapacity for work</td>
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<tr>
<td>— National Insurance credits awarded on the grounds of incapacity for work</td>
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<table>
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<tr>
<th>B</th>
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</thead>
<tbody>
<tr>
<td>— Employment and Support Allowance</td>
</tr>
<tr>
<td>— National Insurance credits awarded on the grounds of limited capability for work</td>
</tr>
</tbody>
</table>

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

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

- 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.
Further information

Please go to www.hmrc.gov.uk and select Contact us, and then go to Complaints.

Data Protection Act

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

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

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

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