

# Renewing your tax credits - Getting it right

Use these Notes to help you





If you need any help please:

- go to www.hmrc.gov.uk/taxcredits or
- phone our Helpline on 0845 300 3900 or Textphone on 0845 300 3909.
   For our opening hours please go to www.hmrc.gov.uk/contactus

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

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. All of our leaflets and guidance notes 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.

# There are 3 steps you need to take to renew

# Check Step A

Check the personal circumstances you gave us at the start of your award period are correct on your Annual Review.

If they are not correct please let us know straight away.

Pages 2 and 3 will help you

# Check Step B

Check the changes you gave us during your award period are correct on your Annual Review.

> If they are not correct please let us know straight away.

For changes to:	Page
Your family	4
Disability	5
Where you live	5
Work or benefits	6
Childcare	6

# Complete Step C

Complete your Annual Declaration with your correct details for the tax year 6 April 2010 - 5 April 2011.

To complete:	Page
Benefits or income	8
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Personal circumstances	10
Declaration	10
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## **STEP** A — Your personal circumstances

# What to check at Step A on your Annual Review

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

#### You (and your partner, if you have one)

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

For more information see page 3.

#### Where you live

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

#### Your work or benefits

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

It may also show if you received:

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

#### Step A

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

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

#### At the start of your award period, 06/04/2010:

You claimed tax credits as a couple.

#### MR A N OTHER

Date of birth: 11/06/1965

Lived in the United Kingdom.

Usually worked in the United Kingdom.

Total hours worked in a week: 33

Qualified for the disability element of Working Tax Credit.

#### MRS A N OTHER

Date of birth: 14/10/1975

Lived in the United Kingdom.

Usually worked in the United Kingdom.

Total hors worked in a week: 10

#### Your qualifying children and young people

#### CHILD ONE

Date of birth: 15/02/1992

#### CHILD TWO

Date of birth: 05/07/1995

Received the Highest Rate Care Component of Disability Living Allowance.

Your childcare costs - childcare providers must be registered or approved, see the Notes.

You had no qualifying childcare costs



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

#### Disability

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

#### Qualifying children and young people

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

#### Child disability element

If your child has a disability, we show this here.

For more information see pages 3 and 5.

#### Childcare costs

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

You can get help for a child up to:

- the Saturday following 1 September after their 15th birthday, or
- the Saturday following 1 September after their 16th birthday if they have a disability.

There is more information on pages 3 and 7.

## **STEP** A — Your personal circumstances

# You (and your partner, if you have one)

#### We treat you as a couple if you are:

- married, or
- in a civil partnership

unless you are legally separated or your separation is likely to be permanent.

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

- · married, or
- in a civil partnership.

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

## If you have a disability

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

### Qualifying children and young people

#### **Full-time education**

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

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

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

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

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

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

#### **Approved training courses**

In England - Foundation Learning, Entry to Employment 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).

The course cannot be provided as part of a contract of employment.

If you're not sure if a training course is approved, please phone our Helpline.

#### Child disability element

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

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

#### **Childcare costs**

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

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

Registration and approval bodies include:

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

# **1** Help

If you need any help please:

- go to www.hmrc.gov.uk/taxcredits or
- phone our Helpline on 0845 300 3900 or Textphone on 0845 300 3909.
   For our opening hours please go to www.hmrc.gov.uk/contactus

Are your personal circumstances correct and complete at Step A?

Yes - Go to Step B on page 4 No - Phone our Helpline

# What to check at Step B on your Annual Review

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

# Have you made more than one claim?

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

#### Changes in your family

You must tell us within one month If you claimed:

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

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

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

If a child or young person dies. If a child or young person stops being registered as blind. If a child or young person starts to claim in their own right:

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

If a young person:

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

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

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

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

# Also please tell us as soon as you can if:

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

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

## **STEP B** — Changes in your personal circumstances

## Changes in a disability

#### If you have a disability

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

**Condition 1** - usually work 16 hours or more a week.

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

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

#### If you have a severe disability

If you receive, unless you are hospitalised, the Highest Rate Care Component of Disability Living Allowance or the Higher Rate of Attendance Allowance you can get the severe disability element of Working Tax Credit.

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

#### Child disability element

You may get extra Child Tax Credit if:

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

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

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

- for more information on:
  - disabilities which put you at a disadvantage in getting a job
  - qualifying sickness or disability-related benefits

go to

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

## Changes to where you live

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

- leave the UK permanently
- go abroad for a temporary absence lasting more than eight weeks (or more than 12 weeks if you go abroad because you are ill, or because a member of your family is ill or has died)
- lose your right to reside in the UK.
   If you do not tell us about these changes, you could build up an

changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

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

- a citizen of another country in the EEA or of Switzerland, and vou work in the UK. or
- a Crown Servant posted overseas or their accompanying partner, or
- a citizen of
  - a country in the EEA, including the UK, or
  - Switzerland living in the EEA or Switzerland and you received Incapacity benefit, State Pension, Widow's benefit/Bereavement benefit, Industrial Injuries Disablement benefit, contributions-based Employment and Support Allowance or Severe Disablement Allowance.
- For more information see our factsheets Tax credits coming to the United Kingdom (WTC/FS5) and Tax credits leaving the United Kingdom (WTC/FS6). To get copies go to www.hmrc.gov.uk/taxcredits/forms-and-leaflets/leaflets.htm

## **STEP B** — Changes in your personal circumstances

## Changes to your work or benefits

# You must tell us within one month if:

- you get Working Tax Credit and your maternity leave lasts longer than 39 weeks
- you stop working
- your usual working hours change so that you work
  - less than 16 hours a week, or
  - less than 30 hours a week (for couples with children it is your joint working hours that count towards the 30 hours - one of you must work 16 hours or more a week)
- you receive the disability element of Working Tax Credit and you start working less than 16 hours a week
- you were involved in industrial action for more than 10 consecutive days
- you are laid off
- you start or stop getting Income Support, income-based
   Jobseeker's Allowance or income-related Employment and Support Allowance, or Pension Credit
- you are placed on remand or you receive a custodial sentence

 you get the childcare element of WTC and start working less than 16 hours a week (for couples to get the childcare element of WTC both must be working 16 hours a week, or one of you must be working 16 hours a week if the other is incapacitated and getting a disability benefit, or in prison).

For a list of disability benefits, please phone our Helpline on **0845 300 3900** 

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

Also please tell us as soon as you can if:

- the number of hours you work increases to
  - 16 hours or more a week, or
  - 30 hours or more a week (for couples with children it is your joint working hours that count towards the 30 hours one of you must work 16 hours or more a week)
- you change your employer.

## Changes in your childcare

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

- your childcare provider stops being registered or approved
- you start using a childcare provider who is not registered or approved for tax credits purposes
- you start using a relative to look after your child, in the child's home
- your child reaches age 15 (or 16 if they are disabled), see 'Note'.

**Note**: You can only claim the childcare element for a child up to:

- the Saturday following
   1 September after their
   15th birthday, or
- the Saturday following
   1 September after their
   16th birthday if
  - the child is registered blind, or came off the blind register in the 28 weeks before you claimed tax credits, or
  - you receive Disability Living Allowance for that child.

# Have your childcare costs changed?

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



#### Help

If you need any help please:

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- phone our Helpline on 0845 300 3900 or Textphone on 0845 300 3909.
   For our opening hours please go to www.hmrc.gov.uk/contactus

## **STEP B** — Changes in your personal circumstances

## Changes in your childcare costs

#### You must tell us within one month if:

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

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

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

The average weekly amount you pay your childcare provider Only include costs you actually pay yourself.

#### Do not include:

- any amount paid by your employer, in money or in vouchers towards your childcare costs (including vouchers through salary sacrifice)
- any amount paid by a local authority or local education authority towards the cost of childcare for three or four-year-olds
- any amount paid by a government scheme, for example, the Upfront Childcare Fund to help you start work.

a childcare provider and have not started paying them Ask your provider how much they intend to charge you and work out your weekly average over the next 52 weeks.

If you have just arranged

# Childcare costs - paying different amounts at different times

(for example, you pay more during school holidays than term-time)

#### Example 1

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

His total costs for 52 weeks are  $(£100 \times 10) + (£60 \times 42) = £3,520$ . His average weekly costs are therefore £3.520  $\div$  52 = £68.

# Childcare costs - 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.

#### Childcare costs paid monthly

#### Example 2

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

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

£200 a month for February, October and December

£400 a month for July

and August £800

£150 a month for the other six months

£900 £2.300

£600

Carmen's average weekly costs are therefore £2.300  $\div$  52 = £45.

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

# Parts 1 and 2 - Your benefits or income details

# You must complete Part 1 or Part 2.

If your Annual Review asks for income details for tax year 2009–10 and 2010–11, you must complete Part 1 and Part 2.

Do you have your income details? If you don't have actual income figures you can give us an estimate.

You must tell us your actual income figures as soon as you can. If you need help working out your income please contact us.

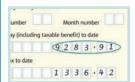
#### **Certain benefits**

Do **not** put 'X' here if during any period covered by this Declaration you started work and received a run on payment of one of these benefits.

#### Income details

If you are an employee, do not leave this box blank. Please use the Working Sheet on page 11 to work out your earnings for the year to 5 April 2011. You can find out what you've earned from your P45 or P60 or your final payslip.

Example - 'Total pay to date' on P45



Please don't send these to us.

Example - 'Total for year' on P60

me Tax details			
Pa	у	£	р
mployment(s)			
nployment *		9 <u>,2</u> 83 .	. 91
Total for year		9,283 .	91
lows & Orphans/Lif ributions in this em			

If you received Statutory Maternity,
Paternity or Adoption Pay, and for other
deductions, see Working Sheet on page 11.

E	EXAMPLE +	
	MR A N OTHER	MRS A N OTHER
	PART 1 CERTAIN BENEFITS	PART 1 CERTAIN BENEFITS
	1.1 If you were receiving any of the following for the whole of the award period shown on page 1 put 'X' in the appropriate boxes. See the Notes Income Support Income-based Jobseeker's Allowance, or income-related Employment and Support Allowance, see page 8 of the Notes  Pension Credit  If you have put an 'X' in any box and you still get these benefits, please don't fill in PART 2, but go straight to PART 3  Please enter your income for the tax year from 6 April Use the Working Sheets in the Notes to help you work. If you do not know the actual amount of any of the inc see the Notes. If you do use an estimate put 'X' in the 'I	out your income. ome details we ask for below, please use an estimale –
	PART 2 TAXABLE SOCIAL SECURITY BENEFITS Round down to the nearest pound.  2.1 Taxable social security benefits received Do not include any tax credits, Child Benefit or Pension Credit. See the Notes  £	PART 2 TAXABLE SOCIAL SECURITY BENEFI Round down to the nearest pound.  2.1 Taxable social security benefits received Do not include any tax credits, Child Benefit or Pension Credit. See the Notes  E
	PART 2 INCOME DETAILS Round down to the nearest pound.	PART 2 INCOME DETAILS  Round down to the nearest pound.
+	Earnings as an employee from all jobs Enter your total earnings, before tax and National insurance contributions are taken off. But see the Notes for deductions you can make.	2.2 Earnings as an employee from all jobs Enter your total earnings, before tax and National Insurance contributions are taken off. But see the Notes for deductions you can make.
	2.3 Company car and fuel, taxable vouchers, and payments in kind from all jobs If you received any of these from your employer we need to know their total 'cash equivalent'. Enter the figures from form P1D or form P9D, given to you by your employer. See the Notes	2.3 Company car and fuel, taxable vouchers, and payments in kind from all jobs If you received any of these from your employer we need to know their total 'cash equivalent'. Enter the figures from form P1ID or form P9D, given to you by your employer. See the Notes
	2.4 Income from self-employment If you made a loss, enter 0.00. See the Notes	If you made a loss, enter 0.00'. See the Notes

#### Benefits in kind from your employer

Usually your employer will give you the details you need on a form P11D or P9D. If you haven't got one, ask your employer about the cash equivalent of your benefits in kind.

The Working Sheet on page 12 will help you work out the figure for your benefits in kind.

## Taxable social security benefits received

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

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

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

#### Income from self-employment

If you are self-employed you must tell us about your profits for the year to 5 April 2011. Use the notes on page 9 to help you work out your profit or to find out what figures you need to take from your Tax Return.

For help with other income, personal circumstances and Declaration, go to page 10.

#### If you are self-employed

#### If you haven't filled in your Tax Return for 2010-11

You need to estimate your **profits**. When you know the actual amount of your profits, please tell us.

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

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

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

#### If you've filled in your Tax Return for 2010-11

Enter your total profit for the year in box 2.4. Copy this amount from one of the following:

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

## If you have more than one business Add together:

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

#### If your business had other income or profits

Include these in your box 2.4 amount - for example, rental income. Include any amounts from:

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

## If you use averaging because you're a farmer, market gardener or creator of literary or artistic works You can't use averaging in your tax credits claim. So you need to adjust your total profits figure to take out the averaging. This is

You'll have entered a figure in:

how you do that.

- 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 2010-11

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

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

If you:

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



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- phone our Helpline on **0845 300 3900** or Textphone on **0845 300 3909**. For our opening hours please go to www.hmrc.gov.uk/contactus

# Parts 2, 3 and 4 - Your other income, personal circumstances and Declaration

#### Other income

If you have any other income, for example, interest on savings or State Pension, please use the Working Sheet on page 13. Do not fill in this box if your other income is:

- less than £300
- · a maintenance payment
- a student grant or loan.

#### Personal circumstances

At Step A of your Annual Review we ask you to check that your personal circumstances at the start of your award period are shown correctly, and at Step B, that any changes are listed correctly.

Do you need to tell us about any changes in your personal circumstances for the award period shown on your declaration?

- **No** Put 'X' in box 3.1 if the information is correct and you definitely have no changes to report.
- **Yes** Put 'X' in box 3.2 and contact us with the missing information or your change of circumstances.

If you write to tell us about a change of circumstances, please write 'Change of circumstances' on your correspondence. Write to: Tax Credit Office, Preston, PR1 OSB or the address shown on your Annual Review.

**EXAMPLE** To fill in this PART please use the 'Other income' Working Sheet on page 13 of the Notes. Joint awards - if you are part of a couple, please enter your joint 'Other income' in box 2.5. PART 2 INCOME DETAILS continued ound down to the nearest pound. OTHER INCOME - includes interest on savings 2.5 Total other income or State Pensions. But see the Notes and use the Working Enter the figure from the 'Other income Sheet to work out your total 'Other income'. Working Sheet in the Notes Please don't include income from page 2 opposite. If any part of your income shown in boxes 2.1 to 2.5 is estimated please provide actual figures by 31/01/2011 at the latest or we will treat you as having PART 3 PERSONAL CIRCUMSTANCES FOR 06/04/2010 to 05/04/2011 You must answer either 'Yes' or 'No' to this question omplete this PART. Do you need to report a change in your to check that your personal circumstances personal circumstances? rect and complete for the whole of the period on above. Check the information shown on the Put 'X' in this box. Then go to No the Declaration at PART 4 The Notes tell you what changes you must report. 3.2 If we later find that you have not reported them, we may Put 'X' in this box and contact us charge a penalty. now with the details. Then go to Yes the Declaration at PART 4 MR A N OTHER MRS A N OTHER PART 4 DECLARATION PART 4 DECLARATION You must sign this declaration. You must sign this declaration. If you give false information, you may be liable to financial If you give false information, you may be li penalties and/or you may be prosecuted. penalties and/or you may be prosecuted. I declare that I declare that · the information given on this form is correct and · the information given on this form is correct and complete to the best of my knowledge and belief, and

I have reported any changes that I must tell you about. complete to the best of my knowledge and belief, and

I have reported any changes that I must tell you about Lunderstand that Lunderstand that · you will use the information on this form to decide the · you will use the information on this form to decide the final amount of my tax credits award for 2010–2011 final amount of my tax credits award for 2010-2011 . this form is my claim to any tax credits due for . this form is my claim to any tax credits due for 2011–2012 unless I've asked or agreed to be withdraw 2011–2012 unless I've asked or agreed to be withdrawn from tax credits, or my award ceased in 2010-2011 from tax credits, or my award ceased in 2010-2011 . if this is a joint claim, I share responsibility with the · if this is a joint claim, I share responsibility with the other person named on the form, for all the information other person named on the form, for all the information given and any tax credits overpaid may be recovered given and any tax credits overpaid may be recovered Signature 012345678912345 TC 603 D 11 Page 3

#### Declaration

Before you sign the Declaration at Part 4 please check that all the entries on your Annual Declaration form are correct.

It is very important that you give us the right information. We work out how much to pay you from what you tell us about your income and family circumstances.

If you do not tell us about a change in your personal circumstances or if you give us incorrect income details, you will not normally be able to change it after we have decided your final award.

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

If you have claimed tax credits as part of a couple, both of you may have to repay any tax credits overpaid. If either of you gives false information you may both have to pay a penalty and you may both be prosecuted.

If you act as an appointee for a couple, you only need to sign the Declaration once.

Have you filled in Part 3?
Please check you've filled in Part 3 about your personal circumstances.
We cannot renew your tax credits if you haven't.

# 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	You	Your partner
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. <b>Don't include</b> contributions you paid through your employer.	£	£
Statutory Maternity, Paternity or Adoption Pay. If your payments were more than £100 a week, enter £100 in the box for		
each week. For example, if you got them for 30 weeks, enter £3,000. If your payments were less than £100 a week, enter the amount you received. For example, if you got £80 for 30 weeks, enter £2,400. Don't include Maternity Allowance.	£	£
Deductions total	£	£
Take away your deductions total from your earnings total. Enter this amount in box 2.2. Don't include the pence.	£	£

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 our Helpline.

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

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

Expenses payments made to you or on your behalf - shown on P11D sections J, M or N or P9D section A(1). You might be able to reduce this amount by claiming a deduction of expenses allowed for certain Income Tax purposes. Please phone our Helpline.

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

You	Your partner
£	£
£	£
£	£
_	_
£	£
£	£
£	£
£	£
£	£

Please don't send us this Working Sheet

# 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.

	You	Your partner
Income from savings and investments, including dividends. Enter the <b>gross</b> amount (before tax is taken off). Don't include tax-exempt investments like ISAs. Include the full amount of any 'chargeable event gain' from a life insurance policy.		
		£
State Pensions (including Widow's Pension, Widowed Mother's Allowance, Widowed Parent's Allowance and Industrial Death Benefit). Don't include the Christmas bonus and winter fuel payment.	£	£
Other UK pensions you are getting (not war pensions). If your pension includes an extra amount for work-related illness or injury, please phone our Helpline.	£	£
Property income. Don't include income from the 'rent a room' scheme. Don't include anything you have already included	£	£
in box 2.4. If your rental property made a loss, phone our Helpline and ask for Working Sheet TC825 to help you.		L
Income from trusts, settlements and estates. You will find details on certificate R185, which the trustees or administrators	£	
should have given you. Enter the <b>gross</b> amount (before tax is taken off).		£
Foreign income, for example, income from investments and property overseas. Enter the gross amount in British pounds		
whether or not it was remitted to the UK. If you get a foreign pension include 90% of it here. Deduct any bank charge or commission you paid when converting foreign currency.	£	£
Notional income. This includes things like stock dividends, or income that you could have received but chose not to.	£	
Please phone our Helpline if you need more information about this.		£
Total	£	£
Add together totals for you and your partner	£	
Take off £300. If this makes a minus figure, just enter 0.	£	
If you or your partner got Adult Dependant's Grant for being a student or miscellaneous taxable income not included above,		
enter it here. Please phone our Helpline if you need more information about this.	£	
Total other income. Enter this amount in box 2.5. Don't include the pence.	£	

Please don't send us this Working Sheet

#### **Further information**

#### How we use your information

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

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

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

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

#### Your rights and obligations

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

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

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

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