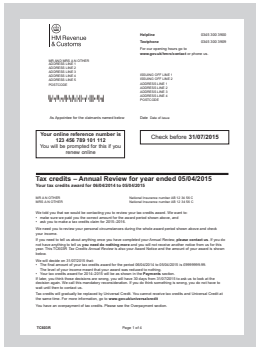




HM Revenue  
& Customs

# It's time to renew your tax credits



To make sure you get the money you're entitled to, you have to check the information on your Annual Review is right by following these 3 easy steps.

## Step A

Check that the personal circumstances we based your claim on at the start of your award period are correct.



## Step B

Check that any changes made to your claim during your award period are correct. These could be changes you've told us about, or changes we've made. If any changes are missing, or you've not told us about a change, you must tell us straightaway.



## Step C

Complete your **Annual Review**. Income details from your employer(s) and pension provider(s) may also be shown for you, or your partner, (if you have one). You need to check if the income figures are correct and if there are any adjustments you need to make. Use the notes to help you do this.



### Are all the details right?

If all the details are correct, you don't need to do anything else, we'll renew your tax credits automatically.

Keep your Annual Review as it tells you the amount of tax credits you'll receive.



### Spotted anything wrong?

If any of the details at Steps A, B or C are wrong, you need to tell us immediately.

It's important that you tell us now, so that we can make sure you receive the right amount of money.



Go to [www.gov.uk/renewtaxcredits](http://www.gov.uk/renewtaxcredits) to report any changes.

**You could be overpaid tax credits if you delay telling us about a change in your circumstances and face a penalty of up to £3,000.**

## Checking your personal circumstances and any changes

If any of this information is wrong, or your circumstances have changed, you need to tell us straightaway.



For a full list of changes you must tell us about, go to [www.gov.uk/changes-affect-tax-credits](http://www.gov.uk/changes-affect-tax-credits)

### Single and joint claims

Your Annual Review shows if you claimed as a single person, or jointly as a couple at the start of your award period. If you claimed as a couple, we show both names. You are both responsible for making sure the details are right.



If you're unsure whether we would consider you to be part of a couple, go to [www.gov.uk/claim-tax-credits/joint-claims](http://www.gov.uk/claim-tax-credits/joint-claims) or phone our helpline.

### Make sure you've told us if, during your annual review period:

- you started living together as a couple
- you got married
- you separated from your partner (permanently)
- your partner died

### Where you live

Your Annual Review shows the country you lived in most of the time during the award period. 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 UK.

### Make sure you've told us if:

- you or your partner (if you have one) left the UK permanently
- you or your partner (if you have one) went abroad for a temporary absence that lasted more than 8 weeks (or more than 12 weeks if you went abroad because you were ill, or because a member of your family was ill or died)
- you or your partner (if you have one) lost your right to reside in the UK



For more information, go to GOV.UK and search for 'WTC/FS6'

### Disability – adults

If you had a disability and received the disability element or severe disability element of Working Tax Credit (WTC), it will be shown on your Annual Review.

### Make sure you've told us if you or your partner became or stopped being entitled to the disability or severe disability elements of tax credits.



For more information please see pages 12 to 14 of the WTC2 – A Guide to Child Tax Credit and Working Tax Credit. Go to GOV.UK and search for 'WTC2'

### Your work, benefits and employment

Your Annual Review shows the country you worked in most of the time and the total number of paid hours a week you usually worked. It will also show if you received Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit.

### Make sure you've told us if:

- you got Working Tax Credit (WTC) and your maternity leave lasted longer than 39 weeks
- you stopped working or were laid off
- your usual working hours changed so that you worked:
  - less than 16 hours a week, or
  - less than 24 hours a week, or
  - less than 30 hours a week (for couples with children, you can add your working hours together to make 24 or 30 hours as long as one of you worked at least 16 hours)
- you received the disability element of WTC and you started working less than 16 hours a week
- you were involved in industrial action for more than 10 days in a row
- you started, or stopped, getting Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit

- you were self-employed or have recently started self-employment or have self-employed income



For more information go to GOV.UK and search for 'WTC2'

## Your qualifying children and young people

Your Annual Review shows any children you were responsible for up until their 16th birthday and any young people you were responsible for aged between 16 and 20 years old who met the qualifying conditions.



For more information go to [www.gov.uk/child-tax-credit-when-child-reaches-16](http://www.gov.uk/child-tax-credit-when-child-reaches-16)

### Make sure you've told us if:

- a child or qualifying young person left your family and moved to live with someone else, and you were no longer responsible for them
- there was any change in the number of children for whom you or your partner were responsible
- a qualifying young person who you got Child Tax Credit (CTC) for, left full-time non-advanced education or approved training before they reached age 20, or they stopped being registered with a careers service, Connexions Service, or equivalent
- a qualifying young person, who you told us was expected to continue in full-time non-advanced education or approved training after 31 August following the date they turned age 16, didn't then do so
- a young person returned to full-time non-advanced education or approved training and they either started, enrolled or were accepted onto the course before they reached age 19
- a qualifying young person started to have their training provided under a contract of employment
- a qualifying young person started to get Income Support, Incapacity Benefit, income-based Jobseeker's Allowance, Employment and Support Allowance, CTC, WTC or Universal Credit in their own right
- a qualifying young person left full-time non-advanced education or approved training and was in paid work for 24 hours or more a week
- a child or young person on your claim died

The child element for a young person aged 16, 18 or 19 automatically stops each year, unless you told us that they were continuing in full-time non-advanced education or approved training.

## Disability – children and young people

Your Annual Review shows if you received extra Child Tax Credit because your child had a disability.

### Make sure you've told us if you started or stopped getting:

- Disability Living Allowance (DLA) or the Highest Rate Care Component of DLA for your child
- Personal Independence Payment (PIP) or the Enhanced Daily Living Component of PIP for your child
- Armed Forces Independence Payment for your child

You should also have told us if the child or young person:

- was certified as severely sight-impaired, or blind, by a consultant ophthalmologist or ceased to be certified as severely sight-impaired, or blind, by a consultant ophthalmologist in the 28 weeks before the date of your claim
- was no longer certified as severely sight-impaired, or blind, by a consultant ophthalmologist



For more information, please see page 6 of the WTC2 – A guide to Child Tax Credit and Working Tax Credit. Go to GOV.UK and search for 'WTC2'

## Childcare costs

Your Annual Review will show if you received help with childcare costs during your award period. You need to check if the amount shown on your Annual Review is correct.



You can use the online calculator, go to [www.gov.uk/childcare-costs-for-tax-credits](http://www.gov.uk/childcare-costs-for-tax-credits)

### Make sure you've told us if:

- your childcare provider stopped being registered or approved
- you started using a childcare provider who was not registered or approved for tax credits purposes
- you started using a relative to look after your child, in the child's home
- your average weekly childcare costs went up or down by £10 a week or more

- you started paying for registered and approved childcare and are now able to claim help with the cost of childcare through WTC
- your childcare costs stopped
- your child reached age 15 – you could claim help with childcare costs up to 1 September after their 15th birthday (or 16th birthday if they are disabled)



For more information about childcare costs, or to check if your childcare provider qualifies, go to GOV.UK and search for 'WTC5'.

## Your income

### Employed income and income from occupational pensions

Your Annual Review may show income your employer(s) or occupational pension provider(s) have provided to HM Revenue & Customs. The figure will be the total income they provided for this period. You may be able to make deductions from this figure. We explain what deductions you might be able to make below. If you had more than one employer or occupational pension provider, the total income from all of them will be shown. If you were claiming as a couple and were both working, your individual incomes will be shown separately.

**These are the income figures we will use to finalise your claim, so it's important you tell us if you think they are wrong.**

### You can find your earnings details on your P60, P45 or payslips. Income we use to calculate your tax credits includes:

- earnings from employment – you and your partner's total earned income (shown as 'total pay for the year' on your P60, P45 or payslips)
- occupational pensions – the total of any pensions you and your partner received from a previous or continuing employment
- some benefits in kind you or your partner may have received. You can find details on your P11D or P9D

### Deductions

There may be deductions you can make when working out your income for tax credits. For example, the first £100 of weekly Statutory Maternity, Paternity, Additional Paternity and Adoption Pay, the gross amount of some pension contributions (not including occupational pension payments) and some allowable work expenses, fees and subscriptions.

**You also need to tell us if you received any self-employed income, for example because you began self-employment during your award period. Please ring the helpline.**

### Other income

#### Income you need to tell us about includes:

- some taxable social security benefits – you and your partner's total taxable social security benefits (excluding income based Job Seekers Allowance)
- any other income – you and your partner's total other income, for example income from savings, some rental income or a State Pension

If you are still receiving tax credits, you need to make sure you tell us about any changes as they happen so we can make sure you're still getting the right amount of tax credits.



For more information about income go to [www.gov.uk/tax-credits-working-out-income](http://www.gov.uk/tax-credits-working-out-income)

For worksheets to help you calculate your income, including any benefits in kind and deductions, go to GOV.UK and search for 'TC603RD Notes'

### If you need help:

- go to [www.gov.uk/browse/benefits/tax-credits](http://www.gov.uk/browse/benefits/tax-credits)
- phone our helpline on **0345 300 3900** for our opening hours, go to [www.gov.uk/hmrc/contact](http://www.gov.uk/hmrc/contact)
- textphone on **0345 300 3909**
- Ffoniwch 0300 200 1900 i dderbyn fersiynau
- Cymraeg o ffurflenni a chanllawiau