

# Getting your tax credits claim form right

Use these Notes to help you

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

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

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

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

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

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

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

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

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

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

Ffoniwch **0300 200 1900** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

### **Backdating your claim**

We can normally only backdate your tax credits for up to **one month** from the date we get your claim. So, to avoid losing money make sure you claim straightaway.

You will need to ask for backdating if:

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

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

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

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

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

You need to tell us within **one month** of being notified of the qualifying sickness or disability benefit decision.

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

# Page 1 of your claim form



## Help

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

Phone **0345 300 3900**

Textphone **0345 300 3909**.

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

### 1.1 Surname

As shown on official documents such as a passport, birth certificate, marriage certificate. If your surname is too long to fit here, carry on under the boxes.

### 1.2 First names(s)

If you have a lot of first names, just enter what there is room for.

### 1.4 Date of birth

As shown on official documents such as a birth certificate or passport.

Remember to write the date like this:  
30 09 1970

You must answer any questions that ask for a 'Yes' or 'No' answer. If you don't there may be a delay in dealing with your claim.

If a box is asking for information that doesn't apply to you, just leave it blank.

If you make a mistake cross it out and put the right answer below it.

### 1.5 National Insurance number

This will be on:

- your P60 certificate from your employer
- your PAYE Coding Notice or a letter from us
- your payslips from work
- any letter from the Department for Work and Pensions, or Jobcentre Plus.

If you can't give a National Insurance number your claim could be delayed.

*Example of a National Insurance number*

National Insurance number  
**XX 99 99 99 X**

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

# Page 2 of your claim form

## 1.6 Phone number

Please give us phone numbers we can easily contact you on. This will allow us to contact you quickly if we have any queries.

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

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

## 1.12 Highest Rate Care Component of Disability Living Allowance, Enhanced daily living component of Personal Independence Payment or Higher Rate of Attendance Allowance

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

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

If you get one of these benefits on behalf of a child, leave this box blank. You will be asked about this in Part 2.

## 1.13 If you or your partner are incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence or entitled to Carer's Allowance

Please read the notes on page 6 before you answer this question.

**PART 1 PERSONAL DETAILS continued**

**YOU**

1.6 Enter a phone number, we may need to contact you  
Daytime number in full  
Evening number in full – if different

1.7 Are you male or female? Put 'X' in one box  
 Male  Female

1.8 Have you been subject to immigration control in the last month? See Notes, page 2  
 Yes  No

1.9 Do you usually live in the United Kingdom? See Notes, page 2  
 Yes  No  
If 'No', enter the name of the country where you usually live in the box below

1.10 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name

**YOUR PARTNER**

1.6 Enter a phone number, we may need to contact you  
Daytime number in full  
Evening number in full – if different

1.7 Are you male or female? Put 'X' in one box  
 Male  Female

1.8 Have you been subject to immigration control in the last month? See Notes, page 2  
 Yes  No

1.9 Do you usually live in the United Kingdom? See Notes, page 2  
 Yes  No  
If 'No', enter the name of the country where you usually live in the box below

1.10 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name

**Disability**  
Please see the Notes, pages 2 and 19 to 21, to find out if you qualify for more tax credits because of a disability. If you have a child who is disabled, tell us in PART 2.

**YOU**

1.11 If you qualify for the disability element then put

**YOUR PARTNER**

1.11 If you qualify for the disability element then put

**COUPLES**  
This question is only for couples with children.

1.13 Is one of you working 16 hours a week or more and the other person is incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence or entitled to carer's allowance, put 'X' in one box only. See notes, page 6.  
 You  Your partner

## 1.8 Subject to immigration control

You are subject to immigration control if:

- the Home Office says you can stay in the UK (known as 'leave to enter or remain') but only if you don't claim some benefits, tax credits or housing help paid by the UK government (known as 'recourse to public funds'), or
- you need permission to stay in the UK (known as 'leave to enter or remain') but you don't have it.

If you are subject to immigration control, or you're not sure if you are, you might still be able to get tax credits. Please phone the helpline to ask us.

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

## 1.11 If you have a disability

You may get extra Working Tax Credit - we call this extra amount the disability element. To get the disability element you (or your partner) **must meet all three qualifying conditions.**

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

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

**Condition 3** - get or have got a qualifying sickness or disability related benefit.

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

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

# Page 3 of your claim form

You can claim Child Tax Credit for a child until 31 August after their 16th birthday. You can also claim for a young person who is aged between 16 and under 20. They need to be in full-time non-advanced education or on an approved training course. There is more information on page 4.

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

You can get help for a child up to:

- the Saturday following 1 September after their 15th birthday, or
- the Saturday following 1 September after their 16th birthday if
  - they are registered blind, or have been taken off the blind register in the last 28 weeks, or
  - you get Disability Living Allowance or Personal Independence Payment for them.

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

## 2.5 If you or your partner became responsible for a child on a date other than their date of birth.

If the child has not lived with you since birth, you can only get Child Tax Credit from the date:

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

Please read the extra information on page 4.

**PART 2 CHILDREN**

**i** Give details of children under 20 that you (or your partner if you have one) are responsible for. See Notes, pages 3 and 4, for what we mean by 'responsible' and which children you should include. If you are responsible for more than 2 children, fill in form TC600A Additional pages and send it back with this claim form. If you are not responsible for any children under 20, go straight to PART 4.

**CHILD 1**

2.1 Surname as shown on birth certificate

2.2 First name(s) as shown on birth certificate

2.3 Date of birth

2.4 Put 'X' in boxes that apply to this child

2.5 If you, or your partner, became responsible for this child on a date other than their date of birth, enter the date you became responsible. See Notes, page 4

**CHILDREN AGED BETWEEN 16 AND 20**

2.6 If this child is in full-time, non-advanced education or on an approved training course put 'X' in the box. See Notes, page 4, if this child is over 16

2.7 If this child is registered with a careers service, Connexions, Ministry of Defence, or similar organisation, enter the date they left full-time education or approved training. See Notes, page 3

**CHILD 2**

2.1 Surname as shown on birth certificate

2.2 First name(s) as shown on birth certificate

2.3 Date of birth

2.4 Put 'X' in boxes that apply to this child

2.5 If you, or your partner, became responsible for this child on a date other than their date of birth, enter the date you became responsible. See Notes, page 4

**CHILDREN AGED BETWEEN 16 AND 20**

2.6 If this child is in full-time, non-advanced education or on an approved training course put 'X' in the box. See Notes, page 4, if this child is over 16

2.7 If this child is registered with a careers service, Connexions, Ministry of Defence, or similar organisation, enter the date they left full-time education or approved training. See Notes, page 3

You are responsible for a child if they usually live with you. If you share responsibility for a child with someone who is not your partner, decide which of you has the main responsibility. That person should then claim Child Tax Credit for the child.

You are **not** responsible for a child if they:

- get tax credits, Employment and Support Allowance, Income Support or income-based Jobseeker's Allowance in their own right
- are looked after by a local authority that is paying towards the cost of their accommodation or maintenance
- have been sentenced to more than four months in custody or detention
- have ceased full-time non-advanced education or approved training and have started work for 24 hours or more a week.

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

If this child:

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

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

**2.5** If the child has come from abroad and is staying with you for educational purposes, please phone the helpline.

If you have more than one child, enter separate details for each in the boxes provided.



## 2.4 Put 'X' in boxes that apply to this child

### ***Help towards registered or approved childcare costs while you work***

You can get help with your childcare costs if:

- you and your partner work 16 hours a week or more, or one of you works and the other is incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence or entitled to Carer's Allowance, and
- you are using childcare now or have made arrangements with a provider to start in the next seven days.

### ***Registered or approved childcare***

You can get help towards your childcare costs if the childcare provider is registered or approved. Registration and approval bodies include:

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

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

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

### ***Child disability elements***

If your child has a disability you may get extra Child Tax Credit - we call this extra amount the child disability element. We may pay this if:

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

If you get the Highest Rate Care Component of Disability Living Allowance or Enhanced daily living component of Personal Independence Payment for your child, we may pay the severe disability element of tax credits.

If you have made a claim for Disability Living Allowance or Personal Independence Payment for a child but are waiting to hear if you're going to get it, leave this box blank. As soon as you know that the benefit is going to be paid to you, let us know the date it will start.

## 2.5 The date you became responsible for the child

Enter the date the child started to live with you. You may need to put a date later than their date of birth if:

- you are a couple but only one of you was responsible for the child before. Enter the date the child started to live with both of you
- you are fostering or adopting a child. Enter the date the child started to live with you. If the local authority (in Northern Ireland, the Health and Social Services Trust) is making payments to you for the child, please phone the helpline
- you are claiming tax credits as a single person, having been part of a couple
- the child lived with someone else but has now come to live with you.

## 2.6 Young people aged between 16 and 20

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

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

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

The course of education must not be provided by an employer or any office they hold.

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

In England - Foundation Learning Programmes or Access to Apprenticeships.

In Scotland - Get Ready for Work or Skillseekers.

In Wales - Traineeships, Foundation Apprenticeships, Skillbuild or Skillbuild+.

In Northern Ireland - Jobskills or Training for Success: Professional and Technical Training, including Programme Led Apprenticeships (Apprenticeships NI) or Pathways to Success - Pathways for Young People.

The approved training must not be provided under a contract of employment.

A young person still counts as being in full-time non-advanced education or approved training if they are getting ready for exams, are off sick but will come back when they're better, or have just finished a course and are registered to start another course next term. If you are not sure if your child is in full-time non-advanced education or approved training, phone the helpline.



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

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

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

But, if your child is cared for by a relative and that relative is a registered or approved childminder go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) for more information.

### 3.7 Enter the average weekly amount you pay this childcare provider

**Do not include any amount:**

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

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

If you pay childcare weekly but pay different amounts you should add up all the weekly amounts you have paid in the last 52 weeks and divide the total by 52.

**Always round your average costs up to the nearest pound.**

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

Ahmed usually pays £60 a week for registered childcare during term-time.

In the school holidays he pays for 10 weeks at £100 a week.

His total costs for 52 weeks are  $(£100 \times 10 \text{ weeks}) + (£60 \times 39 \text{ weeks}) = £3,340$ .

So his average weekly costs are  $£3,340 \text{ divided by } 52 = £64.23$

(round up to £65.)

**Note:** Only include costs for weeks that you actually pay for.

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

You should go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) or, if you do not have access to the internet, phone our helpline.

#### ***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 the 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.

#### **If you or your partner are incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence or entitled to Carer's Allowance**

By incapacitated we mean that you currently get one of the following benefits:

- Disability Living Allowance or Personal Independence Payment
- Attendance Allowance
- Severe Disablement Allowance
- Incapacity Benefit at the short term higher rate or long term rate
- contribution-based Employment and Support Allowance (ESA) for 28 weeks or more, or Statutory Sick Pay followed by contribution-based ESA for 28 weeks or more
- National Insurance credits awarded on the grounds of limited capability for work, following expiry of 12 months entitlement to contribution-based ESA
- Industrial Injuries Benefit with Constant Attendance Allowance
- War Disablement Allowance with Constant Attendance Allowance or Mobility Supplement
- Council Tax Benefit, Council Tax Reduction Scheme or Housing Benefit with a Disability Premium or Higher Pensioner Premium
- a vehicle under the Invalid Vehicle Scheme.



# Page 5 of your claim form

## 4.1 Do you currently do paid work?

Answer 'Yes' here if you or your partner are:

- doing work that you get paid for, including work as a self-employed person, or
- starting paid work in the next seven days.

Also answer 'Yes' if you or your partner are on leave, including:

- sick leave of 28 weeks or less
- maternity or adoption leave of 39 weeks or less
- ordinary paternity leave of two weeks or less
- additional paternity leave taken during the mothers maternity pay period.

**PART 4 WORK DETAILS**

**i** This PART is about work you get paid for, including work as a self-employed person. The minimum number of hours you need to work to qualify for Working Tax Credit depends on your circumstances. For more information, see Notes, pages 7 to 10.

YOU	YOUR PARTNER
<p><b>4.1</b> Do you currently do paid work? See Notes, page 7. If you are starting paid work within the next 7 days put 'X' in the 'Yes' box</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No – go straight to PART 5</p>	<p><b>4.1</b> Do you currently do paid work? See Notes, page 7. If you are starting paid work within the next 7 days put 'X' in the 'Yes' box</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No – go straight to PART 5</p>
<p><b>4.2</b> Do you usually work in the United Kingdom? See Notes, page 7</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If 'No', enter the name of the country where you usually work</p> <p>_____</p>	<p><b>4.2</b> Do you usually work in the United Kingdom? See Notes, page 7</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If 'No', enter the name of the country where you usually work</p> <p>_____</p>
<p><b>4.3</b> How many hours a week do you usually work? If your hours vary from week to week, or you do seasonal work, see Notes, pages 7 to 9</p> <p><input type="text"/> hours</p>	<p><b>4.3</b> How many hours a week do you usually work? If your hours vary from week to week, or you do seasonal work, see Notes, pages 7 to 9</p> <p><input type="text"/> hours</p>
<p><b>4.4</b> If you have stopped claiming or will stop claiming:                      • Income Support, or                      • income-based Jobseeker's Allowance, or                      • income-related Employment and Support Allowance, or                      • Pension Credit                      because in the last 3 months you started work, or changed your hours so that you no longer qualified for these benefits, or you will start work in the next 7 days, enter the date you started work, when your hours changed or when you are due to start work</p> <p>D D M M Y Y Y Y</p>	<p><b>4.4</b> If you have stopped claiming or will stop claiming:                      • Income Support, or                      • income-based Jobseeker's Allowance, or                      • income-related Employment and Support Allowance, or                      • Pension Credit                      because in the last 3 months you started work, or changed your hours so that you no longer qualified for these benefits, or you will start work in the next 7 days, enter the date you started work, when your hours changed or when you are due to start work</p> <p>D D M M Y Y Y Y</p>
<p>Next fill in box 4.5 and:                      • if you are an employee, fill in boxes 4.6 to 4.10                      • if you are a self-employed person fill in boxes 4.11 and 4.12                      • if you are both, fill in boxes 4.6 to 4.12 on the next page.</p>	<p>Next fill in box 4.5 and:                      • if you are an employee, fill in boxes 4.6 to 4.10                      • if you are a self-employed person fill in boxes 4.11 and 4.12                      • if you are both, fill in boxes 4.6 to 4.12 on the next page.</p>

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

This question is about the country you work in most of the time. It doesn't matter if you sometimes go to other countries for work.

The UK is England, Wales, Scotland and Northern Ireland. It doesn't include the Isle of Man or the Channel Islands.

## 4.3 How many hours a week do you usually work?

Please read the notes on pages 8 and 9 before you answer this question. It doesn't matter if you're off work at the moment - it's your usual hours we need.

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

## ***What hours you need to work***

### ***If you're not responsible for children:***

- If you're aged 25 or over – you need to work at least 30 hours a week.
- If you're aged 16 or over
  - you need to work at least 16 hours a week, **and**
  - qualify for the disability element of Working Tax Credit.
- If you're aged 60 or over – you need to work at least 16 hours a week.

### ***If you're responsible for children:***

- If you're aged 16 or over – you need to work at least 16 hours a week.
- If you're aged 60 or over – you need to work at least 16 hours a week.
- If you're part of a couple – you need to work 24 hours a week between you with at least one of you working 16 hours a week unless the other person is:
  - incapacitated
  - an inpatient in hospital
  - in prison either on remand or serving a custodial sentence, or
  - entitled to Carer's Allowancesee Notes page6.

## **4.3 How many hours a week you usually work**

### ***If you're an employee (you work for someone else)***

Enter the number of hours you work in a normal week. Include overtime you do most weeks. If you have more than one job, add all the hours together.

### ***If you're self-employed (you work for yourself)***

Enter the number of hours a week you normally spend working in your business, either on work billed to a client or its related activity.

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

Enter the number of hours a week you are working at the moment. Tell us if your hours change or you stop working completely.

### ***If you only work in school terms***

Enter the number of hours a week you usually work in school terms.

Use the examples on page 9 to help you.

### ***If you're a foster carer***

The hours you work as a foster carer may count for tax credits if you receive payment from your local authority. If foster caring is your main source of income or your main job you may be able to get Working Tax Credit. Please phone us for more information or to find out if you can make a claim.

### ***If you're on sick leave***

Enter the number of hours you usually worked before you went on sick leave.

You can claim Working Tax Credit while you are on sick leave if:

- you've made a single claim and your usual hours are 16 hours or more a week, and
  - you're responsible for a child, or
  - you're aged 60 or over, or
- you've made a claim as a couple and
  - you or your partner are responsible for a child and
  - your combined working hours are 24 hours or more a week with at least one of you working 16 hours a week, or
- in all other cases, your usual working hours are 30 hours or more a week and you get one of the following benefits:
  - Statutory Sick Pay
  - Short Term Incapacity Benefit at the lower rate
  - Income Support paid on the grounds of incapacity for work
  - Employment and Support Allowance
  - National Insurance credits on the grounds of incapacity for work or limited capability for work.

### ***If you're on paid ordinary or additional maternity, paternity or adoption leave***

(or would have been on paid additional paternity leave if the qualifying conditions had been met)

Enter the number of hours you usually worked before your leave started. If you are self-employed you should enter the number of hours you usually worked before leave started if you would have qualified for paid ordinary or additional maternity, paternity or adoption leave had you been an employee.

***If you're suspended from work***

Enter the number of hours you usually worked before you were suspended.

***If you're on strike***

If you've been on strike for less than 11 days, enter the number of hours you usually worked before you went on strike.

You can only get Working Tax Credit for the first 10 days of your strike. If your strike goes on longer than 10 days, please tell us straightaway. You can't claim Working Tax Credit until you've gone back to work.

***If you've left your job but are still getting paid***

If you've left your job but are still getting paid because you weren't given enough notice, you don't count as being in work. So your usual hours are zero.

Phone us if you've recently finished work but are going to start a new job soon.

**Example 1 - taking time off**

Jim usually works 28 hours a week. This week he took two days off unpaid and only worked 17 hours. But he expects to work 28 hours next week, and each week for the foreseeable future. So his usual hours are 28 hours a week.

**Example 2 - regular overtime**

Bill is contracted to work 25 hours a week. This week he has also done 10 hours of overtime. Last week Bill did no overtime at all, but most weeks he does 5 hours of overtime.

His usual hours are therefore 30 hours a week, made up of the 25 hours a week he is contracted to work and the 5 hours overtime he usually does each week. The fact that in the last couple of weeks he has not worked exactly 30 hours does not matter.

**Example 3 - different hours every other week**

Sue works 14 hours one week and 18 hours the next. This hardly ever changes.

To work out her usual weekly hours Sue should look at the average number of hours she works over her regular two-week cycle.

Her usual hours are 16 hours a week. This is worked out as follows:

Add together the hours worked  $14 + 18 = 32$ .

Divide 32 by 2 (the number of weeks) = 16.

**Example 4 - going back to work after being unemployed**

Vijaya has not worked at all for the last 10 years. She started a new job last week, working 20 hours a week. Her usual hours are therefore 20 hours a week.

The fact that she only started last week does not change the fact that she now usually works 20 hours a week.

**Example 5 - working for part of the year only**

Julie usually does 35 hours work a week for three months each summer. She can claim Working Tax Credit during this three-month period but when she finishes this seasonal work, her Working Tax Credit will stop, unless she gets another job within a week of finishing.

If she does get another job and her usual hours are less than 30 hours a week, she must tell us about the change within one month. If she does not get another job she must tell us within one month that she has stopped working.

She cannot get Working Tax Credit until the next period in which her usual hours of work are high enough for her to qualify again.

**Example 6 - working term time only**

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







**5.3 Working Sheet – Earnings as an employee from all jobs for the year 6 April 2012 to 5 April 2013**

Please phone our helpline if you are not sure what income to enter here.

**First enter your earnings**

**If you worked outside the UK in 2012-13 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) don't include taxable fostering allowances.

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.

Gift Aid, personal pension contributions you paid into a registered scheme. Include Free-Standing Additional Voluntary Contributions and payments to Stakeholder pensions. Enter the gross amount. **Don't include** contributions you paid through your employer.

Statutory Maternity, Ordinary or Additional Paternity or Adoption Pay. If your payments were more than £100 a week, enter £100 in the box for each week. For example, if you got them for 30 weeks, enter £3,000. If your payments were less than £100 a week, enter the amount you got. For example, if you got £80 for 30 weeks, enter £2,400. Don't include Maternity Allowance.

**Deductions total**

**Take away your deductions total from your earnings total.** Enter this amount in box 5.3. **Don't include** the pence.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>

Please don't send us this Working Sheet



**5.4 Working Sheet – Company car and fuel, taxable vouchers and benefits in kind for the year 6 April 2012 to 5 April 2013**

Please phone our helpline if you are not sure what income to enter here.

Copy the information from your P9D or P11D form that you get from your employer.  
If you've had more than one employer, add the figures together.

Goods and assets your employer gave you (for example, gifts of food, fuel, cigarettes or clothes) - shown on P11D section A or P9D section A(2) in the third or fourth boxes.

Payments made by your employer on your behalf (for example, payment of rent or utility bills) - shown on P11D section B in the first box numbered 15, or P9D section A(2) in the first, second and fifth boxes.

Cash or non-cash vouchers and credit tokens (for example, a company credit card) - shown on P11D section C, or P9D section B (add together all the boxes). Don't include the cash equivalent of childcare vouchers if they are used to pay for registered or approved childcare.

Mileage allowance. Include payments for using your own car - enter the taxable amount shown on P11D section E. Also include running costs your employer has paid for - shown on P11D section E or included in section N. If your mileage costs are not paid by your employer, or they only pay a little of it, please phone us.

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

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

Expenses payments made to you or on your behalf - shown on P11D sections J, M or N or P9D section A(1).

You might be able to reduce this amount by claiming a deduction of expenses allowed for certain Income Tax purposes.

Please phone us.

**Total.** Enter this amount in box 5.4. *Don't include the pence.*

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>

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

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

Please go to [www.hmrc.gov.uk/forms/tc825.pdf](http://www.hmrc.gov.uk/forms/tc825.pdf) or, if you do not have access to the internet, phone our helpline and ask for form TC825 if, in 2012-2013 you:

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

**5.5 Income from self-employment for the year 6 April 2012 to 5 April 2013**

***If you haven't filled in your tax return for 2012-2013***

You need to estimate your profits and answer 'Yes' to question 5.7. When you know the actual amount of your profits, please tell us.

***If you have filled in your tax return for 2012-2013***

Enter your total profit for the year in box 5.5. Copy this amount from one of the following:

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

Round your profit down to the nearest pound before entering it in box 5.5.

For example, if your total profit was £8,345.64, enter £8345.

***If you have more than one business***

Add together:

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

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

Include these in your box 5.5 amount - for example, rental income. Include any amounts from:

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

***If you use averaging because you're a farmer, market gardener or creator of literary or artistic works***

You can't use averaging in your tax credits claim. So you need to adjust your total profits figure to take out the averaging. This is how you do that.

You'll have entered a figure in:

- Self-employment (full) pages, box 71, or
- Partnership (short or full) pages, box 10.

If the figure in either of these boxes increases your profit, take this amount away from your total profits.

If the figure in either of these boxes reduces your profit, add this amount to your total profits.

***If you traded outside of the UK in 2012-2013***

You should enter your profit in British pounds, **not** the foreign currency.

If you need any help with this, go to [www.hmrc.gov.uk/exrate](http://www.hmrc.gov.uk/exrate)

***Taxable income from foster caring***

You should include taxable income from foster caring as self-employed income.

Your foster caring income for tax credits purposes is the same as your taxable profit from fostering.

**5.6 Working Sheet – Other income for the year 6 April 2012 to 5 April 2013**

Please phone our helpline if you are not sure what income to enter here.

Income from savings and investments, including dividends. Enter the **gross** amount (before tax is taken off). Don't include tax-exempt investments like ISAs. Include the full amount of any 'chargeable event gain' from a life insurance policy.

State Pensions (including Widow's Pension, Widowed Mother's Allowance, Widowed Parent's Allowance and Industrial Death Benefit). Don't include the Christmas bonus and winter fuel payment.

Other UK pensions you are getting (not war pensions). If your pension includes an extra amount for work-related illness or injury, please phone us.

Property income. **Don't include** income from the 'rent a room' scheme. Don't include anything you have already included in box 5.5. If your rental property made a loss, phone us and ask for working sheet TC825 to help you.

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

Foreign income, for example, income from investments and property overseas. Include the full amount in British pounds whether or not it was remitted to the UK. Enter the **gross** amount in British pounds. If you get a foreign pension include 90% of it here. Deduct any bank charge or commission you paid when converting foreign currency. For more information on how to convert foreign currency, go to [www.hmrc.gov.uk/exrate](http://www.hmrc.gov.uk/exrate)

Notional income. This includes things like stock dividends, or income that you could have got but chose not to. Please phone us if you need more information about this.

**Total**

**Add together totals for you and your partner.**

**Take off £300** and enter this amount in box 5.6. If this makes a minus figure, just enter '0'.

If you or your partner got Adult Dependants Grant for being a student (or in Scotland any **child** or **adult** dependant for being a student) or miscellaneous taxable income not included above, enter it here. Please phone us if you need more information about this.

You	Your partner
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>
£ <input type="text"/>	£ <input type="text"/>

Please don't send us this Working Sheet



# Page 9 of your claim form

## 6.1 Choose how often you want us to pay you Child Tax Credit

If you are on Income Support or income-based Jobseeker's Allowance, Child Tax Credit replaces part of those benefits. You will need to decide if you still want your payments weekly.

## 6.2 Couples only - which of you is the main carer?

If you are claiming as a couple, decide who is the main carer. If only one of you is working, the person at home with the children will usually be the main carer.

**PART 6 PAYMENT DETAILS**

**i Claiming tax credits**  
If you have children – fill in the Child Tax Credit section.  
If you are working – fill in the Working Tax Credit section.  
If you have children and are working – fill in both the Child Tax Credit and the Working Tax Credit parts.

**CHILD TAX CREDIT**  
Child Tax Credit is paid to the main carer. The main carer is the person mainly responsible for looking after the children. It will be paid direct into a bank or building society or Post Office® card account. So make sure you fill in 6.5 to 6.9 on page 10. You can choose whether you want to be paid weekly or every 4 weeks.

**Couples**  
Tell us which one of you is the main carer.

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

**6.2 Couples only – which of you is the main carer?**  
Put 'X' in one box only. See Notes, page 17  
 You  Your partner  
Make sure the person you choose gives account details in the appropriate column on page 10.

**WORKING TAX CREDIT**  
Working Tax Credit is paid to a person who works. It will be paid direct into a bank or building society or Post Office® card account. So make sure you fill in 6.5 to 6.9 on page 10. You can choose whether you want to be paid weekly or every 4 weeks.

**Couples who both work.** We can only pay Working Tax Credit to one of you. You need to choose which one of you we should pay. Before deciding see Notes, page 17.

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

**6.4 Couples who both work 16 or more hours a week.**  
Choose which of you is to receive payment of Working Tax Credit. Put 'X' in one box only. See Notes, page 17  
 You  Your partner  
Make sure the person you choose gives account details in the appropriate column on page 10.



## Help

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

Phone **0345 300 3900**

Textphone **0345 300 3909**.

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

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

We can only pay Working Tax Credit to one of you. You need to say which one of you we should pay.

National Insurance credits - if one of you could be entitled to credits choose that person to make sure they get any National Insurance credits they may be entitled to. For more information, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and follow the link for National Insurance .

# Page 10 of your claim form

Please fill in your account details carefully. If they are wrong your payments will be delayed.

## 6.5 Name(s) of account holder(s)

Enter the name of the account exactly as it is shown on your bank or cash card, statements, passbook or cheque book. If it is a joint account, make sure you enter both names.

If you want to use an account that is not in your name, for example, your partner or another person, you may do so. It is up to you to make sure you get the money from that person. You will still be responsible for any overpayment.

## 6.6 Account number

Your account number is usually eight digits and is shown on your bank or cash card, statements or cheque book. Please include any zeros - for example, 00123456.

If your account number is longer than eight digits, it may be because your account is with a building society or bank that used to be a building society.

**PART 6 PAYMENT DETAILS** continued

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

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

- You can use an existing account – you will find account details on your bank or cash card, cheque book, bank book or statement.
- If your account is with a building society, or former building society, you may need to provide details of your roll or reference number in box 6.8. You will find the roll or reference number on your bank or building society book or statement. You also need to provide details of the account number and sort code in boxes 6.6 and 6.7. See Notes, page 18.
- If you have a Post Office® card account please refer to your 'Welcome Letter' or statement for details of your account number and sort code. Leave box 6.8 blank and enter 'POST OFFICE' in box 6.9.
- If you do not have an account, see Notes, page 18.

+

YOU – ACCOUNT DETAILS	YOUR PARTNER – ACCOUNT DETAILS
6.5 Name(s) of account holder(s). See Notes, page 18	6.5 Name(s) of account holder(s). See Notes, page 18
6.6 Account number	6.6 Account number
6.7 Sort code	6.7 Sort code
6.8 If you have given details of a building society account, enter the roll or reference number, if any. Please enter any hyphens or slashes that are shown as part of the number. For example, 1756 – 789808746 or 475869607/8797. Put the hyphen or slash in its own box	6.8 If you have given details of a building society account, enter the roll or reference number, if any. Please enter any hyphens or slashes that are shown as part of the number. For example, 1756 – 789808746 or 475869607/8797. Put the hyphen or slash in its own box
6.9 Name of bank or building society For Post Office® card account, enter POST OFFICE	6.9 Name of bank or building society For Post Office® card account, enter POST OFFICE

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

## 6.7 Sort code

Make sure you enter the sort code shown on your bank or cash card or statements from your bank or building society.

## 6.8 Roll or reference number

If your account is with a building society, or a bank that was a building society, you may have an additional reference number. This number may be called:

- a roll number
- an account reference, or
- an account number.

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

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

## Do you qualify for the disability element of Working Tax Credit?

If you meet **all of the following three conditions** you may qualify for more Working Tax Credit.

### **Condition 1**

You usually work for 16 hours or more a week.

### **Condition 2**

You have a disability that puts you at a disadvantage in getting a job.

At least one of the following descriptions must apply to you.

We may ask for the name of someone involved in your care, like an occupational therapist, community nurse, district nurse or doctor, who can confirm how your disability affects you.

#### *Physical disability*

- When standing you cannot keep your balance unless you continually hold on to something.
- You cannot walk a continuous distance of 100 metres along level ground without stopping or without suffering severe pain – even when you use your usual walking aid, such as crutches, walking frame, walking stick, prosthesis or similar.
- You cannot use either of your hands behind your back, as if you were putting on a jacket or tucking a shirt into trousers.
- You cannot extend either of your arms in front of you, as if you were shaking hands with someone, without difficulty.
- You cannot, without difficulty, put either of your hands up to your head, as if putting on a hat.
- Due to a lack of ability in using your hands, you cannot pick up a coin that is 2.5 centimetres or less in diameter, such as a 10 pence coin, with one hand.
- You find it difficult to use your hands or arms to pick up a full, one-litre jug and pour from it into a cup.
- You cannot turn either of your hands sideways through 180 degrees.

#### *Visual impairment*

- If you live in England or Wales – you are registered as blind or partially sighted on a register compiled by a local authority.
- If you live in Scotland – you have been certified as blind or as partially sighted. Because of this, you are also registered as blind or partially sighted on a register maintained by, or on behalf of, a regional or island council.
- If you live in Northern Ireland – you have been certified as blind or partially sighted. Because of this, you are also registered as blind or partially sighted on a register maintained by, or on behalf of, a Health and Social Services Board.
- You cannot see to read 16-point print at a distance greater than 20 centimetres, even if you are wearing your usual glasses.

This is 16-point print.  
Can you read this at  
a distance greater  
than 20 centimetres?

#### *Hearing impairment*

- You cannot hear a phone ring when you are in the same room as the phone, even if you are using your usual hearing aid.
- You have difficulty hearing what someone two metres away is saying, even when they are talking loudly in a quiet room and you are using your usual hearing aid.

### *Other disability*

- People who know you well have difficulty understanding what you say.
- When a person that you know well speaks to you, you have difficulty understanding what that person says.
- At least once a year, during waking hours, you are in a coma or have a fit where you lose consciousness.
- You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.
- Due to mental disability, you are often confused or forgetful.
- You cannot do the simplest addition and subtraction.
- Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.
- You cannot normally sustain an eight-hour working day or a five-day working week, due to a medical condition or intermittent or continuous severe pain.
- As a result of an illness or accident, you are undergoing a period of habilitation or rehabilitation. This does not apply to you if you have been getting a disability element of Working Tax Credit in the past two years.

### **Condition 3**

You get, or have got, a qualifying sickness or disability-related benefit.

You will meet this condition if at least one of the following four descriptions applies to you, or if:

- you were entitled to the disability element of Working Tax Credit within the last eight weeks, and you are now making another claim, and
- in your earlier claim you satisfied description 2 or 3, or description 4 on page 21.

1. You are currently getting **one** of the following benefits:

- Disability Living Allowance or Personal Independence Payment
- Attendance Allowance
- Industrial Injuries Disablement Benefit, with Constant Attendance Allowance for you
- War Disablement Pension, with Constant Attendance Allowance or Mobility Supplement for you
- a vehicle provided under the Invalid Vehicle Scheme.

2. For at least one day in the last six months, you have got **one** of the following:

- Employment and Support Allowance (ESA) where you have got this allowance for 28 weeks or more or you got Statutory Sick Pay (SSP) followed by ESA for a combined period of 28 weeks or more (see **Note 1**)
- National Insurance credits awarded on the grounds of limited capability for work due to exhaustion of 12 months entitlement to contribution-based ESA
- 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 or Council Tax Reduction Scheme, with a Disability Premium or Higher Pensioner Premium for you
- Housing Benefit, with a Disability Premium or Higher Pensioner Premium for you.

**Note 1:** The 28 weeks does not need to be a single continuous period.

You can add together:

- any periods that you got ESA, as long as they were no more than 12 weeks apart
- any periods that you got SSP, as long as they were no more than 8 weeks apart
- any periods that you got SSP with periods that you got ESA, as long as they were no more than 12 weeks apart.

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

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

In the eight weeks before you started training for work you must have been getting:

- Incapacity Benefit paid at the short-term higher rate or long-term rate, or
- Severe Disablement Allowance, or
- contribution-based Employment and Support Allowance (ESA) for 28 weeks or more, or
- Statutory Sick Pay (SSP) followed by contribution-based ESA for a combined period of 28 weeks or more (see **Note 2**), or
- National Insurance credits awarded on the grounds of limited capability for work due to exhaustion of 12 months entitlement to contribution-based ESA.

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

You can add together:

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

4. All of the following four points apply to you.

- You have been getting at least **one** of the benefits in box **A** or **B** for 20 weeks or more (see **Note 3**), and you got this benefit within the last eight weeks.
- Your disability is likely to last for at least six months or the rest of your life.
- Your gross earnings (before tax and National Insurance contributions are taken off) are at least 20% less than they were before you had the disability.
- Your gross earnings (before tax and National Insurance contributions are taken off) are at least £15 a week less than they were before you had the disability.

#### A

- Statutory Sick Pay
- Occupational Sick Pay
- Incapacity Benefit paid at the short-term lower rate
- Income Support paid on the grounds of incapacity for work
- National Insurance credits awarded on the grounds of incapacity for work

#### B

- Employment and Support Allowance
- National Insurance credits awarded on the grounds of limited capability for work

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

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



#### Help

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

Phone **0345 300 3900**

Textphone **0345 300 3909**.

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



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

You are an appointee if you have been appointed to act by one or more of the following:

- a court of law
- the Department for Work and Pensions
- the Department for Social Development
- us, when you have made a previous claim for the person(s) claiming.

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

If you are acting as appointee for the first time, please explain why the person who is claiming cannot complete and sign the form. We will then consider whether to appoint you. Before we decide, we may need to contact you for more information.

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

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

If the person claiming understands the Declaration and is able to sign it then they should do so.

### ***Your rights and obligations***

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

### ***How we use your information***

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

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

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

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

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

Customer Information Team

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