

There are three steps you need to follow to renew your tax credits claim. Once you have done this you will know what information we have used to work out your award. **If any of this information is wrong or your circumstances have changed, you need to tell us straightaway.** If the information is correct and you have no changes to report, you do not need to contact us. If you are still entitled to tax credits, we will continue paying you using this information.

We will not send any further award notices unless you report a change, so please keep your Annual Review in case you need it.

Step A - check your personal circumstances

You need to check that the following were correct at the start of your award period:

- If you claimed as a single person or jointly as a couple.
- Where you live.
- Work details - including the number of paid hours you worked.
- Any benefits you got.
- If you get the disability or severe disability element.
- If you have any qualifying children and young people.
- If the disability or severe disability element is paid for your child.
- Your childcare costs.

If any of the details are incorrect, you must tell us straightaway.

Step B - check your changes

Your Annual Review shows any changes you told us about through the year. Please check they are correct and tell us straightaway if they are not.

You must tell us about changes within one month. If you do not tell us you could build up an overpayment that you have to pay back. If you think you should not have to pay an overpayment back because you met your responsibilities, but we did not, you must contact us within three months of receiving notice. You may also have to pay a penalty.

For more information, go to [hmrc.gov.uk/leaflets/cop26.pdf](https://www.hmrc.gov.uk/leaflets/cop26.pdf) For a full list of changes you must tell us about, go to [hmrc.gov.uk/taxcreditschanges](https://www.hmrc.gov.uk/taxcreditschanges)

Here are some of the changes you must tell us about

Changes in your family

- You claimed as a single person but are now married, in a civil partnership or living with a partner as if you are married or in a civil partnership.
- You claimed as part of a couple but have separated or your partner has died.
- You (or your partner if you have one) are put on remand or get a custodial sentence.
- A child or young person:
 - leaves the family to live elsewhere
 - is serving a custodial sentence of more than four months
 - starts to get tax credits or benefits in their own right, for example, Income Support or income-based Jobseeker's Allowance
 - leaves full-time non-advanced education or approved training before age 20
 - starts paid work of 24 hours or more a week
 - starts to have training provided under a work contract or education provided as part of a job
 - stops being registered with a careers service, Connexions, local authority support service, Ministry of Defence or similar organisation within the EU
 - gets married or starts living with a partner
 - dies.

Changes to where you live

You (or your partner if you have one):

- leave the UK permanently
- go abroad for a temporary absence of more than 8 weeks (or for more than 12 weeks if you go abroad because you are ill, or because someone in your family is ill or has died)
- lose your right to reside in the UK.

Help

If you would like more help:

- go to [hmrc.gov.uk/taxcredits](https://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0345 300 3900**
- textphone on **0345 300 3909**
- write to us at:
Tax Credit Office, PRESTON, PR1 4AT

Universal Credit

Tax credits will gradually be replaced by a new Universal Credit by 2017. For more information go to [gov.uk](https://www.gov.uk)

Have you made more than one claim?

If you made more than one tax credits claim in the year, reply to each of the renewal packs you receive.

Joint claims

If you're married, in a civil partnership, or usually live with a partner you must make a joint claim unless you are:

- legally separated, or
- your separation is likely to be permanent.

Single claims

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

Disability element

You may get the disability element of Working Tax Credit if you meet all three qualifying conditions.

- Condition 1 - you usually work 16 hours or more a week.
- Condition 2 - you have a disability putting you at a disadvantage in getting a job.
- Condition 3 - you get or have got a qualifying sickness or disability related benefit.

You may get the disability element of Child Tax Credit if:

- your child gets Disability Living Allowance or Personal Independence Payment
- your child is registered blind or came off the blind register in the 28 weeks before you claimed tax credits.

If you or your child gets the highest rate care component of Disability Living Allowance or Enhanced daily living component of Personal Independence Payment you may get a severe disability element. For more information about the disability elements of tax credits go to [hmrc.gov.uk/taxcredits/tc956.pdf](https://www.hmrc.gov.uk/taxcredits/tc956.pdf)

Changes to your work or benefits

You (or your partner if you have one):

- stop working or are laid off
- change your usual working hours to less than 16 or 30 hours a week (for couples with children, it is your joint working hours that count towards the 30 hours but one of you must work 16 hours or more)
- get the disability element of Working Tax Credit and start working less than 16 hours a week
- stop being treated as incapacitated for work, are no longer in prison or hospital, or no longer entitled to Carer's Allowance
- get Working Tax Credit and your maternity leave lasts longer than 39 weeks
- are on strike for more than 10 days in a row
- start or stop getting Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit
- get the childcare element of Working Tax Credit and start working less than 16 hours a week. Couples with children need to tell us if their joint working hours change to less than 24 hours a week. There are some exceptions, go to hmrc.gov.uk/wtchours

Changes to your childcare

- You start using a provider who is not registered or approved.
- 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).
- You stop paying for childcare.
- Your average weekly costs fall by £10 or more, because you pay less or because you get vouchers or payments from a government scheme or from your employer, including vouchers through salary sacrifice.
- You are part of a couple and one of you stops being treated as incapacitated for work, is no longer in prison or hospital, or no longer entitled to Carer's Allowance.

Step C - check your income details

Work out your income for the year 2012-13. If you are part of a couple, work out the total household income for you and your partner. If you do not know your actual income you can give us an estimate. If your income is outside the range shown on your Annual Review tell us straightaway. If it is within the range but an estimate, you may want to tell us but must do so by no later than 31 July. If you do not give us an estimate or contact us with a change in your income by 31 July we will finalise your award based on the information we have. If you do give us an estimate you must tell us your actual income as soon as you can, and by no later than 31 January.

Income details

If you are an employee, you can find your gross income on your P45, P60 or final payslip from each employment held in 2012-13. If you are self-employed you should use the profit figure you declared on your tax return for 2012-13. If you haven't filled in your tax return for 2012-13 you should estimate your profits. You must tell us your actual income figure as soon as you can and no later than 31 January.

Deductions may be made for some payments of Statutory Maternity, Adoption and Paternity Pay as well as for Gift Aid and pension contributions. For more information go to hmrc.gov.uk/forms/tc825.pdf

Benefits in kind from your employer

Your employer will usually give you the details you need on form P11D or P9D. If your employer has included benefits in kind in your P60 or P45, you will need to deduct the cash equivalent from your income.

Other income

If you have other income, for example, interest on savings or State Pension, you need to include them. Do not include other income if it is:

- less than £300 (this is your joint other income if you are claiming as a couple)
- a maintenance payment
- a student grant or loan.

Qualifying children and young people

You can claim Child Tax Credit for a child until 31 August after their 16th birthday. You can also claim for a young person aged over 16 and under 20 if they are in full-time non-advanced education or on an approved training course.

For more information go to hmrc.gov.uk/leaflets/wtc2.pdf

Help with childcare costs

You can get help towards your childcare costs if your childcare provider is registered or approved. If you are not sure, please ask them. You may still get help if you use other childcare, such as an after school club. If your childcare costs go up or down by £10 or more for at least four weeks in a row, you should tell us as soon as possible. It could change how much money you are entitled to. For more information about childcare costs or to check if your childcare provider qualifies, go to hmrc.gov.uk/leaflets/wtc5.pdf

Taxable social security benefits

If you got any of the benefits listed below, you need to add them to your income. If you're not sure what benefits you got, or how much, please contact your local Department for Work and Pensions office or Jobcentre Plus.

- Bereavement Allowance.
- Contribution-based Employment and Support Allowance.
- Carer's Allowance.
- contribution-based Jobseeker's Allowance.
- Incapacity Benefit paid after 28 weeks of incapacity.

Your rights and obligations

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

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

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

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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