



All-Party Parliamentary Taxation Group

Report on the administration of Pay As You Earn (PAYE)

An examination of the issues of integration with the Child and Working Tax Credits introduced in the UK in April 2003.

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Foreword



I am pleased to present this report on the administration of the UK's Pay As You Earn (PAYE) at such an important time. The UK economy is changing dramatically, as technological change provides us with new and exciting opportunities. It is important that the Government and its departments keep up with these changes and ensure the role of the state is effectively supporting its citizens.

It is with this in mind that I examine the relationship between Her Majesty's Revenue and Customs and UK taxpayers and consider how we might be able to use examples of countries around the world in order to deliver a more effective and user-friendly system.

Factors including the changing nature of the workforce, a growing self-employed community and the complexity of our current system leading to significant overpayments presents an opportunity to policy makers to be bold and ambitious in modernising our tax collection process.

It is my firm belief that we need to involve the taxpayer in this process. It is them who can improve the accurate flow of information throughout the fiscal year. Greater participation of the individual is essential to take our tax system into the 21st century.

I hope my recommendations set out in this paper stimulate action and I look forward to discussing them with colleagues in the house and the wider tax community.

A handwritten signature in black ink, consisting of three stylized, connected letters: 'I', 'L', and 'G', followed by a period.

Ian Liddell-Grainger MP

Chairman, All-Party Parliamentary Taxation Group

Summary

The basics of how the people of the United Kingdom (UK) pay taxes came into effect toward the end of World War II. Like many industrialized nations during the war, the UK needed to find more efficient and effective ways of taxing working individuals to meet the demands of war – and then, soon after, the demands of a growing government. The system created was known as Pay As You Earn (PAYE). PAYE is a system of income tax withholding that requires employers to deduct income tax – and, in some cases, the employee portion of social benefit taxes – from each paycheck delivered to employees. Employers then must remit the deducted amount to the proper government authority.

Along with providing more regular and effective taxation, the PAYE system was also designed with the intent to reduce the burden on individual taxpayers by shifting responsibility for withholding taxes to employers and estimating how much one owes to Her Majesty's Government.

In the years after World War II the PAYE system worked fairly well. But, beginning in the 1990s, globalisation, the rise in self-employed and part-time workers, and the growing complexity of the UK tax code – including the introduction of tax credits to replace and/or enhance direct expenditures on welfare – have underscored the weakness and inflexibility of the PAYE system.

This paper will review the history of PAYE, describe the challenges ahead, and make recommendations on how to modernise PAYE for the 21st Century.

History of PAYE

The Pay As You Earn (PAYE) system of withholding income tax from earnings and pension requires precise, cumulative deduction – i.e. when calculating tax due each week or month, the employer considers income not simply for the period in question but for the whole of the tax year to date.¹ This system means that, at the end of the tax year, the correct amount of tax should have been withheld and the taxpayer does nothing in the way of compliance. While this methodology appears expedient, it becomes increasingly deficient over time.

In 2013 PAYE moved to a real-time reporting system, meaning salary payments needed to be recorded in real time (when paid out) rather than just at the end of the year.

Prior to the changes, employers would deduct tax from a worker's monthly pay, but only yearly would they submit a file to HMRC relating to that employee's earnings, relevant non-cash benefits, and factors affecting taxes owed. Under the new system employers must notify HMRC each time a payment is made. For most employees this requires data to be submitted after each payday.

Initially PAYE covered almost all taxpayers – eliminating any compliance for almost all UK taxpayers. The typical household had one income earner, and that earner worked for one employer that filed and withheld taxes through PAYE. In recent years, however, a growing number of taxpayers are not benefiting from the promise of PAYE and, in fact, are having to effectively file their own taxes because the PAYE system does not match well with the

¹ Thomas Pope & Thomas Waters, "A Survey of the UK Tax System," *Institute for Fiscal Studies*, 2016

growing complexity of the British tax code and the changing nature of the family and workplace.

PAYE vs. Self-Assessment

Like most advanced countries, the UK tax collection system is based on the principle of withholding. Typically this relies on one's employer withholding an estimated amount of taxes and submitting the monies to the appropriate revenue authority. In the case of the UK this is HM Revenue and Customs (HMRC).

Withholding increases the likelihood of compliance and, in many countries around the Great Depression and World War II, withholding became commonplace as the need for a steady and larger sum of revenue was required by government.

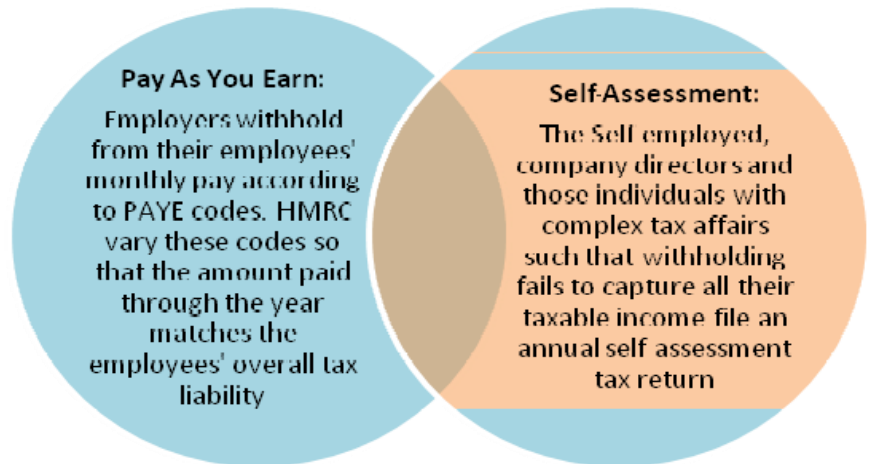
Prior to the era of globalisation, withholding was a fairly easy-to-implement and expedient way to collect revenues. Individuals worked at large companies or government entities, either for life or long periods. Switching jobs was rare and most families had just one income earner. But, as times have changed, it has become increasingly challenging to ensure the correct amount of tax is paid.

As the problem of accuracy has grown, countries have tried a number of solutions. The UK utilises exact cumulative withholding, which is a complex process in which the government gives employers instructions about how much tax to withhold. This includes changing rates of withholding to help ensure the right amount of money is withheld even if there are fluctuations in income. Other changes include automation of information. But the goal of

accuracy and ease for all taxpayers remains elusive, and the citizen generally has no awareness or involvement in their own taxation.

Box 1: Structure of UK Tax Payments System²

Instead, roughly one-third of UK taxpayers file a tax return at the end of the year – a process known as Self-Assessment (see Box 1), an online software system operated by HMRC.



Below is a list of taxpayer categories requiring a Self-Assessment:

Box 2: Requirements for Self-Assessment³

- You were self-employed – you can deduct allowable expenses
- You got £2,500 or more in untaxed income (for example, from tips or renting out a property) –contact the helpline if it was less than £2,500
- Your income from savings or investments was £10,000 or more before tax
- Your income from dividends from shares was £10,000 or more before tax
- You made profits from selling things like shares, a second home or other chargeable assets and need to pay Capital Gains Tax
- You were a company director – unless it was for a nonprofit organisation (such as a charity) and you didn't get any pay or benefits, like a company car
- Your income (or your partner's) was over £50,000 and one of you claimed Child Benefit
- You had income from abroad on which you needed to pay tax
- You lived abroad and had a UK income
- Your income was over £100,000
- You were a trustee of a trust or registered pension scheme
- You had a P800 from HMRC saying you didn't pay enough tax last year – and you didn't pay what you owe through your tax code or with a voluntary payment

² The Right Hon. Alan Milburn, "Tax Reform for the 21st Century," April 2009

³ GOV.UK, <https://www.gov.uk/self-assessment-tax-returns/who-must-send-a-tax-return>

Superficially, having to do a self-assessment would seem to contradict one of the core reasons for the PAYE system – relieving taxpayers from needing to prepare and file complicated tax forms, while enhancing government desires to collect revenues easily and automatically. Of even greater worry is that, as challenges to the UK tax code have grown, so too has the reliance on the Self-Assessment, raising questions about whether the PAYE system can really be salvaged to meet its original intent of providing the UK with an accurate, efficient, and low-burden (on taxpayers) tax system. In the modern economy and society, self-assessment in some form is beginning to become an imperative if accuracy, completeness and fairness are to be a priority in a nation's tax system.

Indeed, the situation begs the question of whether taxation and the economy in the modern era have reached levels of complexity that makes a system like PAYE anachronistic. The only party that has all the relevant information about an individual's economic and family circumstances pertinent to his taxation is the individual himself, not the government and not the individual's employer.

Challenges to PAYE

Accurate and complete information would be the key to PAYE. Yet the many economic changes that have occurred since PAYE was first established in 1944 have made it far more difficult for the government to know enough to properly calculate taxpayer economic circumstances or even to independently get precise and complete data regarding taxpayers.

Below we highlight some of these changes:

The Mobile Workforce

The era of the lifetime job has long gone. Today's British workers can expect to change jobs at least six times over their life.⁴ In addition, a growing number of labourers work part-time rather than full-time – or they hold more than one job in order to earn enough income to support themselves and their families. About a quarter of the UK total workforce hold part-time jobs.⁵ All these factors make it more difficult to track income information solely through employers and without the direct input of the taxpayer. Particularly problematic for PAYE is it relies on tax codes that determine the amount of tax paid over a year. If two or more employers are involved, PAYE will often not withhold the correct amount of tax because the system has trouble accommodating information from more than one employer.

Women and the Workforce

Another major change is the number of people in the workforce. Today, almost 70 percent of women aged 16 to 64 are in work – and many families now have two income earners instead of one.⁶ The growing number of women in the workforce has helped grow GDP, increase productivity, provide greater income, and improve the general economic wellbeing of families. But, for the purposes of tax collection, trying to estimate the amount of tax owed by two workers is inherently more difficult than one.

⁴ Lexi Finnegan, "Britons in the workplace: The figures that lay bare the life of an average British employee," *The Telegraph*, August 2017

⁵ The Right Hon. Alan Milburn, "Tax Reform for the 21st Century," April 2009

⁶ Emily Duggan, Number of women in work in Britain hits record high – but figures show the gender pay gap is growing too, *Independent*, 2017

Self Employed

The number of self-employed workers has also risen significantly and is projected by economists to grow further in the years and decades ahead. The linchpin of the PAYE system has always been employer withholding. The system only works when the employer is taking out the right amount of tax. But we have seen the breakdown not only of lifelong jobs but a rise in the number of self-employed in the “gig” economy.

According to the Office of National Statistics (ONS), the level of self-employment in the UK increased from 3.8 million in 2008 to 4.6 million in 2015. The biggest increase in self-employment has been seen among part-time workers, which grew by 88 percent between 2001 and 2015, compared to 25 percent for the full-time mode.⁷

As Box 2 highlights, self-employed individuals must file a Self-Assessment – something not required of traditional wage workers at firms. Of course, with the number of self-employed expected to grow, so too will the number of taxpayers who must file a Self-Assessment. Once again, the direct engagement of the taxpayer becomes increasingly essential if we are to have an accurate, complete and fair tax system.

Error Rates

Another challenge for the PAYE system is the growing complexity of the tax code. Tax complexity has traditionally led to errors in all tax systems, and the United Kingdom is no exception. Since the late 1990s the UK tax code has been increasingly used to achieve social and economic policy goals. Many of these goals are worthwhile, and the use of the tax code (via tax credits) to likewise deliver benefits has been effective in improving the lives of our

⁷ Office of National Statistics, “Trends in self-employment in the UK: 2001 to 2015”

citizens. But there is a price, and, in the case of the PAYE system, the price has been an increase in overpayments and underpayments to those who qualify for tax credits.

In the United Kingdom, tax credits are administered by HM Revenue and Customs (HMRC). Depending on their income and circumstances, UK households have access to two tax credits:

- The Working Tax Credit (WTC), which is paid to people who work and are on a low income – regardless of whether they are employees, self-employed, or have children.
- The Child Tax Credit (CTC), which is paid to people who have children. It is paid in addition to child benefits and regardless of employment status.

These tax credits replaced the Working Families Tax Credit and Disabled Persons Tax Credit, which were introduced in 1999. As of April 2017, 4.1 million families – containing 7.2 million children – were receiving tax credits. Of those families, 3 million (72 percent of the total) were employed and, of that number, 2.5 million had children.⁸

In the UK, total expenditure on tax credits is forecast to be £27.6 billion in 2017-18,⁹ a number that increased significantly in real terms during Labour's term in office, but has fallen slightly since 2011-12.

The history of UK tax credits begins in America. During the late 1990s the Labour Party was scouring America – the Clinton Administration, in particular – for ideas on how to raise

⁸ HMRC, [Personal tax credits: provisional statistics: April 2017](#), 12 May 2017

⁹ DWP, [Benefit expenditure and caseload tables: Spring budget 2017](#)

incomes for the poorest Britons. One idea that came about in discussions with U.S. think tanks and Administration officials was the Earned Income Tax Credit (EITC).

Most analyses of the impact of tax credits indicate they are a positive force in encouraging work and employment, and suggest they have had an important role in reducing child poverty rates and in helping maintain low- to middle-income families' living standards – particularly with the stagnation of earnings in the mid-2000s.

When the tax credits were first expanded under the Labour government, the goal of the policy was to incentivise work and employment over public benefits and reduce the number of children in poverty by half. While that target has not been met, the successful impact of the tax credits has still been profound:

- For children, the poverty rate – defined as the number of children living in households with an income below 60 percent of the median – fell from 26 percent in 1997 to 18 percent in 2010.
- Without the expansion of the tax credits in the late 1990s and then again early last decade, some have estimated that the child poverty rate would have risen and not stayed flat. So the true benefit of the tax credits is probably even bigger than the numbers indicate.

While the economic and societal value of the CTC and WTC should not be in question, there is one troubling issue concerning tax credits: the ongoing error rate within PAYE – in particular, the problem of incorrect payments.

As with any new programme, there are often errors in the initial years following launch. In the first year of the new tax credits, almost a third of the amount claimed was due to overpayments. This continued for the next several years; although, by the end of the decade, the rate of overpayments had dropped to 20 percent of claims.¹⁰

Unfortunately, the level of error and fraud in the tax credits system is growing again. The National Audit Office (NAO) has stated that error and fraud are expected to grow from the current levels of £1.57 billion in overpayments and £210 million in underpayments. This is up almost 15 percent from £1.37 billion in the previous year, and it is the first increase since 2010.¹¹

Part of the reason for the high error rate is that the PAYE strategy was never a good match for the tax credits. The UK's PAYE system has always been focused on tax collection, not payments. The lack of experience in serving as a programme deliverer – combined with staff shortages and a lack of engagement and participation of taxpayers in the process of determining their own taxation – has been a major stumbling block throughout the life of the tax credit programme. In addition, there have been and continue to be a number of IT challenges of adapting the PAYE system to the tax credits.¹²

At their inception, tax credits were administered by employers and the HMRC and paid through the claimant's monthly paycheck. This was because integrating tax credits into PAYE

¹⁰ Anthony King and Ivor Crewe, *The Blunders of our Government*, 2013, Oneworld Publications, London, England.

¹¹ <http://www.dailymail.co.uk/news/article-4698230/Government-hands-1-6bn-tax-credits-mistake.html>

¹² Anthony King and Ivor Crewe, *The Blunders of our Government*, 2013, Oneworld Publications, London, England.

would have been too costly to administer and provided very little incentive for the individual to move into work, as the benefit they received would be largely invisible to them. Instead employers had to use the pool of money they withheld from their employees to draw down for additional payments to those claiming tax credits. The Right Honourable Alan Milburn, a former Labour Chief Secretary to the Treasury during Prime Minister Blair's Premiership, described the reason for the inaccurate and significant overpayments as a result of the state not having enough information about people's lives to accurately determine tax credit eligibility.¹³

In recent years HMRC has tried to reform the tax credit system to reduce over- and underpayments. The de facto solution has been to require more and more responsibility from taxpayers. This means claimants must file something that essentially looks like a preliminary tax return.¹⁴ The institution of this raises fundamental questions about the underlying assumption of the Revenue already having sufficient information about the taxpayer for government and the employer to independently determine the accurate amount of tax to levy on an individual and family. If this assumption is as flawed as it appears to be, it commands serious re-evaluation in the context of enlightened tax policy.

Of further concern is the fact that reform efforts have also found the challenge of integrating PAYE and the tax credits to be more than difficult. In 2012, the Coalition Government proposed the Universal Credit, a plan to simplify and strengthen the welfare system. Part of the plan included combining the CTC and WTC with four other anti-poverty programs into a single credit. While the Universal Credit is well intentioned and has great

¹³ The Right Hon. Alan Milburn, "Tax Reform for the 21st Century," April, 2009

¹⁴ These forms can be found in Appendix 1 and Appendix 2.

potential, its implementation has faced great difficulties and even now some are calling for a delay.

Recommendations

The PAYE system faces a number of challenges that are systemic and here to stay. As originally constructed, PAYE and the more simplistic societal and economic assumptions that underlie it do not work as well as they once did. To improve tax accuracy and completeness – and economic credit eligibility – our tax system requires more and more taxpayer involvement and participation, and thus for individuals to perform Self Assessments and, in the case of tax credit claimants, the detailed reporting of personal information. These undeniable realities must bring about a re-evaluation of tax administration assumptions, looking to other models, like Canada and the United States, where taxpayers' engagement in their own taxation is essential to the effective functioning of an enlightened tax system in the 21st century.

At a minimum PAYE would need to be modernised and redesigned to better meet its mission and involve the taxpayer in the process. However, a more compelling case can be made that it actually needs to be wholly replaced.

There are a number of approaches that should be advanced to replace or improve PAYE.

- One, it may be time to acknowledge that significant taxpayer input is needed to ensure accuracy, completeness and fairness. But, rather than only engaging the taxpayer at the end of the process when taxes are due, the HMRC should look at different ways to directly involve taxpayers throughout the tax year to improve the

flow of information for accuracy, and for the citizen to then drive the process of their end-of-year tax return reporting, reflecting the facts of their economic and family lives. Significantly increased citizen engagement is essential and should be encouraged, not discouraged or minimised.

- Second, recognise that the goals of providing most Britons with automated tax returns minimising or precluding their involvement while also lowering error rates and inaccurate payments may be mutually exclusive in an age where more and more individuals are self-employed, work more than one job, have two earner incomes, and/or have significantly more complex family lives and structures than in the World War II era when PAYE was envisioned and implemented.
- Third, consider reforms that adopt what is best about other countries' tax systems, particularly those built on the principle of the necessity of citizen engagement in their own tax affairs, such as Canada and the United States. Increasing civic engagement by requiring more Britons to participate in the creation of their own tax returns might actually be beneficial to the economic health of not only the individual family but the nation. It could increase tax transparency so taxpayers could see for what – and to what level – they were paying tax. It could improve year-round financial decision making and planning for individuals and families. It should also reduce compliance costs for businesses.
- Fourth, assess the need for more resources for the HMRC to target errors and fraud regarding the tax credits through focus on compliance – and revenue collection in general.

Appendix 1: TC600 Tax Credit Form



Tax credits claim 2017

Tax year 6 April 2017 to 5 April 2018

Use this form between 6 April 2017 and 5 April 2018, to claim tax credits.

Use the Notes, 'Getting your tax credits claim form right', to help you. If you need more help, phone the helpline on 0345 300 3900 (or textphone 0345 300 3909). For our opening hours, go to www.gov.uk/contact-hmrc

For a copy of this form in:

- large print phone 0345 300 3900
- Welsh phone 0300 200 1900

Couples must claim tax credits jointly. You're part of a couple if you are either:

- married
- in a civil partnership
- living with someone as if you were married or in a civil partnership

There are some exceptions to this, see Notes, inside cover.

Decide whose details go in the 'YOU' column and whose in the 'YOUR PARTNER' column – please stick to this throughout the form.

For information on backdating your claim, see Notes, inside cover.

Filling in this form

This form is machine read. It's important that you:

- write in capital letters using black ink
- write neatly inside the boxes using one box for each letter or number

J O N A T H A N R I C H A
R D

- leave blank any box that does not apply to you

Fill in all relevant boxes in full. Don't write 'Not Applicable' or strike through boxes that don't apply.

If you make a mistake, put a line through your entry and write the correct information underneath the boxes.

When you have filled in this form, please make sure that you've signed and dated the DECLARATION on page 11, then return it in the envelope provided.

PART 1 PERSONAL DETAILS

YOU	YOUR PARTNER
<p>1.1 Title, enter MR, MRS, MISS, MS, or other title</p> <p>Surname</p>	<p>1.1 Title, enter MR, MRS, MISS, MS, or other title</p> <p>Surname</p>
<p>1.2 First name(s)</p>	<p>1.2 First name(s)</p>
<p>1.3 Address</p> <p>Postcode</p> <p>House number</p> <p>Rest of address, including house name or flat number</p>	<p>1.3 Address – leave blank if the address is the same</p> <p>Postcode</p> <p>House number</p> <p>Rest of address, including house name or flat number</p>
<p>1.4 Date of birth</p> <p>DD MM YYYY</p>	<p>1.4 Date of birth</p> <p>DD MM YYYY</p>
<p>1.5 National Insurance number. See Notes, page 1</p>	<p>1.5 National Insurance number. See Notes, page 1</p>



PART 1 PERSONAL DETAILS continued

YOU

1.6 Enter a phone number, we may need to contact you
Daytime number in full

Grid for entering daytime phone number

Evening number in full – if different

Grid for entering evening phone number

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

Grid for entering country name

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

Grid for entering other names

YOUR PARTNER

1.6 Enter a phone number, we may need to contact you
Daytime number in full

Grid for entering daytime phone number

Evening number in full – if different

Grid for entering evening phone number

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

Grid for entering country name

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

Grid for entering other names



Disability

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 an 'X' in this box
See Notes, page 2

1.12 If you receive, for yourself, highest rate care component of Disability Living Allowance or enhanced daily living component of Personal Independence Payment or higher rate of Attendance Allowance, put 'X' in this box

YOUR PARTNER

1.11 If you qualify for the disability element then put an 'X' in this box
See Notes, page 2

1.12 If you receive, for yourself, highest rate care component of Disability Living Allowance or enhanced daily living component of Personal Independence Payment or higher rate of Attendance Allowance, put 'X' in this box

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? To show who is incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence, or



PART 2 CHILDREN



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 return 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 their birth certificate

2.2 First name(s) as shown on their birth certificate

2.3 Date of birth

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

- you pay for registered or approved childcare while you work. See Notes, pages 3 and 4
- Disability Living Allowance or Personal Independence Payment is paid for this child. See Notes, page 4
- highest rate care component of Disability Living Allowance, enhanced daily living component of Personal Independence Payment is paid for this child. See Notes, page 4
- the child is or was, certified as severely sight-impaired or blind, by a consultant ophthalmologist. See Notes, page 4

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, local authority support service, or similar organisation, enter the date they left full-time non-advanced education or approved training. See Notes, page 3

CHILD 2

2.1 Surname as shown on their birth certificate

2.2 First name(s) as shown on their birth certificate

2.3 Date of birth

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

- you pay for registered or approved childcare while you work. See Notes, pages 3 and 4
- Disability Living Allowance or Personal Independence Payment is paid for this child. See Notes, page 4
- highest rate care component of Disability Living Allowance, enhanced daily living component of Personal Independence Payment is paid for this child. See Notes, page 4

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, local authority support service, or similar organisation, enter the date they left full-time non-advanced education or approved training. See Notes, page 3





PART 4 WORK DETAILS



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

4.1 Do you currently do paid work? See Notes, page 7.
If you're starting paid work within the next 7 days put 'X' in the 'Yes' box

Yes No -- go straight to **PART 5**

4.2 Do you usually work in the United Kingdom?
See Notes, page 7

Yes No

If 'No', enter the name of the country where you usually work

4.3 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

hours

4.4 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

enter either, the date you started work if this was in the last 31 days, or the date your hours changed that meant you no longer qualify for these benefits, or the date you will start work in the next 7 days

If you are an employee or a self-employed person you must fill in box 4.5 also:

- 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

YOUR PARTNER

4.1 Do you currently do paid work? See Notes, page 7.
If you're starting paid work within the next 7 days put 'X' in the 'Yes' box

Yes No -- go straight to **PART 5**

4.2 Do you usually work in the United Kingdom?
See Notes, page 7

Yes No

If 'No', enter the name of the country where you usually work

4.3 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

hours

4.4 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

enter either, the date you started work if this was in the last 31 days, or the date your hours changed that meant you no longer qualify for these benefits, or the date you will start work in the next 7 days

If you are an employee or a self-employed person you must fill in box 4.5 also:

- 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





PART 4 WORK DETAILS continued

YOU – EMPLOYED

4.5 How many paid jobs do you have?

Grid for job count

4.6 Employer's name

If you've more than one employer, tell us about the job where you work the most hours

Grid for employer name

4.7 Your employer's PAYE tax reference

See Notes, page 10 for where you can find this

Grid for PAYE tax reference

4.8 Your payroll number, if you have one

Look on your latest payslip for this

Grid for payroll number

4.9 Employer's pay office address

Postcode

Grid for postcode

Building number

Grid for building number

Rest of address, including building name

Text box for rest of address

4.10 Employer's pay office phone number – in full

Grid for phone number

YOUR PARTNER – EMPLOYED

4.5 How many paid jobs do you have?

Grid for job count

4.6 Employer's name

If you've more than one employer, tell us about the job where you work the most hours

Grid for employer name

4.7 Your employer's PAYE tax reference

See Notes, page 10 for where you can find this

Grid for PAYE tax reference

4.8 Your payroll number, if you have one

Look on your latest payslip for this

Grid for payroll number

4.9 Employer's pay office address

Postcode

Grid for postcode

Building number

Grid for building number

Rest of address, including building name

Text box for rest of address

4.10 Employer's pay office phone number – in full

Grid for phone number

YOU – SELF-EMPLOYED

4.11 Your tax reference

You'll find this on your tax return

Grid for tax reference

4.12 If you have not yet sent us your first tax return, enter the date you started self-employment

Grid for date (DDMMYYYY)

YOUR PARTNER – SELF-EMPLOYED

4.11 Your tax reference

You'll find this on your tax return

Grid for tax reference

4.12 If you have not yet sent us your first tax return, enter the date you started self-employment

Grid for date (DDMMYYYY)





PART 5 INCOME DETAILS

i The amount of tax credits you get depends on your income (both incomes for couples). Give income details in boxes 5.2 to 5.6.

However, if you (or your partner if you have one) get Income Support (other than in the form of a run-on payment or if your Income Support is taxable), income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Pension Credit, put 'X' in the appropriate box at 5.1 and go straight to PART 6.

YOU

- 5.1 If you receive any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT fill in if you're due to start work in the next 7 days and will stop claiming any of the following:

Income Support
 Income-based Jobseeker's Allowance, or
income-related Employment and
Support Allowance
 Pension Credit

YOUR PARTNER

- 5.1 If you receive any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT fill in if you're due to start work in the next 7 days and will stop claiming any of the following:

Income Support
 Income-based Jobseeker's Allowance, or
income-related Employment and
Support Allowance
 Pension Credit



i In the rest of this PART give details of your income for the year 6 April 2016 to 5 April 2017. There is no need to include pence in the figures you give – round down to the nearest pound. If you want more help working out your income see Notes, pages 12 to 16. If you (or your partner if you have one) made a trading loss, or paid gross pension contributions or made Gift Aid payments, go to www.gov.uk and search for Working Sheet TC825 to help you work out your income before you make any entries in boxes 5.2 to 5.6.

YOUR INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit, Disability Living Allowance or Personal Independence Payment. See Notes, page 11 for what income and benefits in kind you need to include.

- 5.2 Taxable social security benefits received in the year from 6 April 2016 to 5 April 2017. See Notes, page 11 for details of the benefits to include

£ | | | | | | | | | | • 0 | 0

- 5.3 Earnings as an employee from all jobs for the year 6 April 2016 to 5 April 2017. (If you were self-employed put your income in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P60 End of Year Certificate. See the Working Sheet on page 12 of the Notes for deductions you can make including Gift Aid payments, pension contributions, Statutory Maternity, Paternity, Adoption and Shared Parental Pay. If you had more than one job in the year – one after the other or at the same time – you need to give us your total pay from all of them. For more help see Notes, pages 11 and 12

£ | | | | | | | | | | • 0 | 0

YOUR PARTNER'S INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit, Disability Living Allowance or Personal Independence Payment. See Notes, page 11 for what income and benefits in kind you need to include.

- 5.2 Taxable social security benefits received in the year from 6 April 2016 to 5 April 2017. See Notes, page 11 for details of the benefits to include

£ | | | | | | | | | | • 0 | 0

- 5.3 Earnings as an employee from all jobs for the year 6 April 2016 to 5 April 2017. (If you were self-employed put your income in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P60 End of Year Certificate. See the Working Sheet on page 12 of the Notes for deductions you can make including Gift Aid payments, pension contributions, Statutory Maternity, Paternity, Adoption and Shared Parental Pay. If you had more than one job in the year – one after the other or at the same time – you need to give us your total pay from all of them. For more help see Notes, pages 11 and 12

£ | | | | | | | | | | • 0 | 0



PART 5 INCOME DETAILS continued



Remember, we need details for the year 6 April 2016 to 5 April 2017.

The Notes, pages 12 to 16, explain how to work out your annual income and tell you how to contact us if you need more help.

YOUR INCOME

5.4 **Company car and fuel, taxable vouchers, and benefits in kind** – for the year from 6 April 2016 to 5 April 2017.

If you received any of these from your employer, we need to know their total 'cash equivalent'. Look for these figures on **form P11D** which your employer should have given you by July 2017. See Notes, pages 13 and 14, will help you to work out the total amount you received

£ | | | | | • 0 0 0



5.5 **Income from self-employment**

- If you haven't sent us a tax return for the year to 5 April 2017 or if your business receives rental income, see Notes, pages 13 and 15. These explain how to work out your profit from self-employment.
- If you've sent us a tax return for the year to 5 April 2017, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. See Notes, page 15. If you made a loss, enter '0.00'

£ | | | | | • 0 0 0

YOUR PARTNER'S INCOME

5.4 **Company car and fuel, taxable vouchers, and benefits in kind** – for the year from 6 April 2016 to 5 April 2017.

If you received any of these from your employer, we need to know their total 'cash equivalent'. Look for these figures on **form P11D** which your employer should have given you by July 2017. See Notes, pages 13 and 14, will help you to work out the total amount you received

£ | | | | | • 0 0 0

5.5 **Income from self-employment**

- If you haven't sent us a tax return for the year to 5 April 2017 or if your business receives rental income, see Notes, pages 13 and 15. These explain how to work out your profit from self-employment.
- If you've sent us a tax return for the year to 5 April 2017, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. See Notes, page 15. If you made a loss, enter '0.00'

£ | | | | | • 0 0 0

OTHER INCOME

If you received any other income from 6 April 2016 to 5 April 2017 that you have not included at boxes 5.2 to 5.5, enter the amount in box 5.6.

Do not fill in this box if your total other income is less than £300.

Other income includes:

- **gross income from savings, investments and dividends** include interest from any bank or building society (but not Individual Savings Accounts (ISAs) or other tax-free accounts)
- **State Pension** or any other pensions
- **income from property** or land in the United Kingdom that you let (but not if you let a furnished room in your home for £7,500 a year or less)
- **gross trust income**
- **foreign income** see Notes, page 16
- **notional income**

You **must** use the Working Sheet in the Notes, page 16, to work out your total. Include any **other income** above £300, plus the full amount of any

Adult Dependant's Grant and miscellaneous taxable income. See Notes, page 16.

For example, if your total other income is £421, only include £121 (£421 minus £300). Then add the full amount of any Adult Dependant's Grant or miscellaneous taxable income. So, if you have £50 miscellaneous income, enter £171 (£121 plus £50).

If you are claiming as a couple it is your **joint other income** that counts.

5.6 **Total other income**

£ | | | | | • 0 0 0

ESTIMATED INCOME

When you (or your partner if you have one) fill in this form you may not have all the information you need to give us about your income. If any of the amounts shown at 5.2 to 5.6 include estimates, we need to know.

5.7 **Have you, or your partner used estimates when working out your income?**

Put 'X' in one box only

Yes No



PART 6 PAYMENT DETAILS



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 sections.

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 these account details 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. Before deciding see Notes, page 17.

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 these account details 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.





PART 6 PAYMENT DETAILS continued

i 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, of the account you want tax credits paid into at 6.5.

See Notes, page 18.

- You can use an existing account – you’ll 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’ll 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 don't have an account, see Notes, page 18.



YOU – ACCOUNT DETAILS

6.5 Name(s) of account holder(s). See Notes, page 18

Grid for entering account holder name(s)

6.6 Account number

Grid for entering account number

6.7 Sort code

Grid for entering sort code

6.8 If you have given details of a building society account, enter the roll or reference number, if any. 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

Grid for entering roll or reference number

6.9 Name of bank or building society
For Post Office® card account, enter POST OFFICE

Grid for entering bank or building society name

YOUR PARTNER – ACCOUNT DETAILS

6.5 Name(s) of account holder(s). See Notes, page 18

Grid for entering partner account holder name(s)

6.6 Account number

Grid for entering partner account number

6.7 Sort code

Grid for entering partner sort code

6.8 If you have given details of a building society account, enter the roll or reference number, if any. 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

Grid for entering partner roll or reference number

6.9 Name of bank or building society
For Post Office® card account, enter POST OFFICE

Grid for entering partner bank or building society name



DECLARATIONS

i You (both of you in the case of couples) must sign the DECLARATION.

If you give false information or do not tell us about any part of your income, you may be liable to financial penalties and/or you may be prosecuted.

I declare that the information given on this form is correct and filled in to the best of my knowledge and belief and I am not in receipt of Universal Credit.

I understand that:

- you may check the income information I have reported with the income information you already hold about me
- if I am claiming tax credits as part of a couple, this is a joint claim, so:
 - we share responsibility for the information given
 - any tax credits overpaid may be recovered from both or either of us

I acknowledge that if more than one person is named on the form, each other's information will be disclosed to us both or our appointee (if appropriate) by HMRC in communications.

YOU Signature Date DD MM YYYY	YOUR PARTNER Signature Date DD MM YYYY
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APPOINTEE ACTING ON BEHALF OF CUSTOMER(S)

i You are **not** an appointee if you are simply helping the customer(s) to fill in this form.

Usually, an **appointee** is a person who has been given the legal right to act on behalf of another person who is not able to control their own affairs or has a disability. See Notes, back page.

APPOINTEE I have filled in this form on behalf of the customer(s) because If you give any information you know to be false or incomplete, you may be liable to financial penalties and/or you may be prosecuted. I declare that the information given on this form is correct and filled in to the best of my knowledge and belief. Signature Date DD MM YYYY	Your full name (including title Mr/Mrs/Miss/Ms or other title) Your address Postcode House number Rest of address, including house name or flat number Your phone number – in full
--	---

What to do now

Sign the form then send it back in the envelope provided or send it to: HM Revenue and Customs, Tax Credit Office, Liverpool, Great Britain L75 1A7. It will need a stamp. **Make sure you pay the correct postage.** Don't send anything with it, unless we have asked

Appendix 2: TC600 Instruction Manual



HM Revenue
& Customs

Getting your tax credits claim form right

Step 1

Make sure you've got all the documents you need to fill in the claim form.

Step 2


Fill in all the relevant questions on the claim form. If you're not sure what to put when filling in the form, leave the box blank. Make a note of the box number and carry on. When you've done as much as you can, phone us for help with the boxes you've left blank.

Step 3

Check you've filled in all the relevant questions including details of all your children, and that you and your partner (if you have one) have signed the declaration on page 11.

Step 4

Return the filled in claim form in the envelope provided - it will need a stamp.

 If you need any help, go to www.gov.uk/browse/benefits/tax-credits

Documents you may need to help you fill in your claim form

P60

P45

Payslips

Employer's PAYE tax reference number

Your business accounts

Childcare details

Important information

Fill in your tax credits claim form carefully.

If any information is missing or incorrect this will delay your claim and you may not receive the correct amount of money.

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'll need to ask for backdating if any of the following apply. You're:

- receiving Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit
- only claiming Working Tax Credit and haven't received Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit in the last 31 days
- claiming either Working Tax Credit or Child Tax Credit or both, and have come off Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit in the last 31 days

To ask for backdating, send us a separate sheet of paper with your claim form telling us:

- your name, address and National Insurance number
- the date you started work or the date you started getting one of the benefits listed above

Tax credits claims can sometimes be backdated more than a month if you apply within one month of the decision awarding you certain qualifying sickness or disability benefits, for example, Disability Living Allowance or Personal Independence Payment. Tell us the date your benefit was awarded from, if this applies to you.

 For more information about backdating your claim go to www.gov.uk/claim-tax-credits/backdate-a-claim

Claiming as a couple or a single person

It's important that you understand the differences between claiming as a single person and claiming as a couple. If you get this wrong, you could build up an overpayment that you may have to pay back. You may also have to pay a penalty.

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


If you're 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 doesn't matter as long as you stick to the same column throughout the form. You must fill in both columns with both of your details, even if some details, for example your address, are the same.

If you don't have a partner, you should make a single claim based on your individual circumstances. If you're legally separated or your separation is likely to be permanent, you should make a single claim. For example, you're in the process of getting divorced.

You may be charged a penalty of up to £3,000 if you give wrong information either:

- fraudulently (on purpose)
- negligently (you didn't take enough care)

You won't be charged a penalty if you made a mistake but took reasonable care when making a claim.

 For more information about claiming as a couple, go to www.gov.uk/claim-tax-credits/joint-claims

Page 1 of your claim form - Personal details

i Make sure you fill in the full address and National Insurance number for both you and your partner or your claim will be delayed.

1.1 Surname

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

1.2 First name(s)

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

1.3 Address

1.3 Address

Postcode
P D 1 1 4 A 7

House number
1 3 7

Rest of address, including house name or flat number
28 ANY ROAD
ANYTOWN

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

HM Revenue & Customs

Tax credits claim 2017

Tax year 6 April 2017 to 5 April 2018

Use this form between 6 April 2017 and 5 April 2018, to claim tax credits.

Use the Notes, 'Getting your tax credits claim form right', to help you. If you need more help, phone the helpline on 0145 300 1900 (or text phone 0145 300 1900). For our opening hours, go to www.gov.uk/contact-hmrc.

For a copy of this form in:

- Large print phone 0145 300 1900
- Wishah phone 0100 200 1900

Couples must claim tax credits jointly. You're part of a couple if you are:

- married
- in a civil partnership
- living with someone as if you were married or in a civil partnership

There are some exceptions to this, see Notes, inside cover. Decide whose details go in the 'YOU' column and whose in the 'YOUR PARTNER' column - please stick to this throughout the form.

PART 1 PERSONAL DETAILS

YOU

1.1 Title, enter MR, MRS, MISS, MS, or other title
Surname

1.2 First name(s)

1.3 Address
Postcode
House number
Rest of address, including house name or flat number

1.4 Date of birth

1.5 National Insurance number. See Notes, page 1

YOUR PARTNER

1.1 Title, enter MR, MRS, MISS, MS, or other title
Surname

1.2 First name(s)

1.3 Address - leave blank if the address is the same
Postcode
House number
Rest of address, including house name or flat number

1.4 Date of birth

1.5 National Insurance number. See Notes, page 1

You must answer any questions that ask for a 'Yes' or 'No' answer. If you don't, your claim will be delayed.

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

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

1 4 2 9 1 9 ~~7 6 3 6~~
7 9 7 5

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

Page 2 of your claim form - Personal details and disability

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

1.6 Phone number

Tell us your phone numbers so we can contact you quickly if we've any queries to avoid delays with your claim.

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, Scotland, Wales, and Northern Ireland (but not the Channel Islands or the Isle of Man).

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

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're 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, phone us to let us know the date it will start.

If you get one of these benefits on behalf of a child, leave this box blank. We'll ask you about this in Part 2.

PART 1 PERSONAL DETAILS *continued*

YOU	YOUR PARTNER
1.6 Enter a phone number, we may need to contact you Daytime number in full <input type="text"/> Evening number in full - if different <input type="text"/>	1.6 Enter a phone number, we may need to contact you Daytime number in full <input type="text"/> Evening number in full - if different <input type="text"/>
1.7 Are you male or female? Put 'X' in one box <input type="checkbox"/> Male <input type="checkbox"/> Female	1.7 Are you male or female? Put 'X' in one box <input type="checkbox"/> Male <input type="checkbox"/> Female
1.9 Have you been subject to immigration control in the last month? See Notes, page 2 <input type="checkbox"/> Yes <input type="checkbox"/> No	1.9 Have you been subject to immigration control in the last month? See Notes, page 2 <input type="checkbox"/> Yes <input type="checkbox"/> No
1.14 Do you usually live in the United Kingdom? See Notes, page 2 <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually live in the box below <input type="text"/>	1.14 Do you usually live in the United Kingdom? See Notes, page 2 <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually live in the box below <input type="text"/>
1.16 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name <input type="text"/>	1.16 Enter any other names you use, or have used, when contacting government departments. For example, your maiden name or former married name <input type="text"/>
i Disability 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.	
1.11 If you qualify for the disability element then put an 'X' in this box <input type="checkbox"/> See Notes, page 2	1.11 If you qualify for the disability element then put an 'X' in this box <input type="checkbox"/> See Notes, page 2
1.12 If you receive, for yourself, the highest rate care component of Disability Living Allowance or enhanced daily living component of Personal Independence Payment or higher rate of Attendance Allowance, put 'X' in this box <input type="checkbox"/>	1.12 If you receive, for yourself, the highest rate care component of Disability Living Allowance or enhanced daily living component of Personal Independence Payment or higher rate of Attendance Allowance, put 'X' in this box <input type="checkbox"/>
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? To show who 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 4. <input type="checkbox"/> You <input type="checkbox"/> Your partner	

1.13 Couples with children

Read the notes on page 6 before you answer this question.

1.8 Subject to immigration control

You're 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're subject to immigration control, or you're not sure if you are, you might still be able to get tax credits.

For more information, go to www.gov.uk/tax-credits-if-moving-country-or-travelling or phone our helpline.

If you've 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 3 qualifying conditions. Read pages 19 to 21 for details

For more information, go to GOV.UK and search for WTC.2

Page 3 of your claim form - Children

i Tell us about all your children. If you've more than 2 children complete form TC600A Additional Pages.

From 6 April 2017, the following changes apply:

- the individual child element of Child Tax Credit will no longer be awarded for third and subsequent children or qualifying young persons in a household, born on or after 6 April 2017, there are exceptions, for more information go to www.gov.uk/hmrc/ctc-exceptions
- the family element of Child Tax Credit will only be payable if you're responsible for a child or qualifying young person born before 6 April 2017

The 2 child limit doesn't apply to the childcare element of Working Tax Credit or the disability element of Child Tax Credit. You can claim these 2 elements for all children who meet the conditions. For more information, go to GOV.UK and search for WTC5 (childcare element) or TC956 (child disability element).

To ensure you don't miss out on what you're entitled to, you should still report the birth of a child and any changes involving your children or young people, even if you won't get the child or family elements for them.

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
- 16th birthday if
 - they're 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 last 28 weeks, or
 - you get Disability Living Allowance or Personal Independence Payment for them

For more information read the notes on page 4 or go to GOV.UK and search for WTC5.

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

If the child hasn't 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

Read the notes on page 4.

2.6 If this child is in full-time non-advanced education or on an approved training course

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. Read the notes on page 4.

PART 2 CHILDREN

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 return with this claim form. If you are not responsible for any children under 20, go straight to PART 4.

CHILD 1

21 Someone as shown on their birth certificate

22 First name(s) as shown on their birth certificate

23 Date of birth

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

- you pay for registered or approved childcare while you work. See Notes, pages 3 and 4.
- Disability Living Allowance or Personal Independence Payment is paid for this child. See Notes, page 4.
- Night-time care component of Disability Living Allowance, enhanced daily living component of Personal Independence Payment is paid for this child. See Notes, page 4.
- the child is or was, certified as severely sight-impaired or blind, by a consultant ophthalmologist. See Notes, page 4.

25 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

26 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.

27 If this child is registered with a careers service, Connexions, local authority support service, or similar organisation, enter the date they left full-time non-advanced education or approved training. See Notes, page 3.

CHILD 2

21 Someone as shown on their birth certificate

22 First name(s) as shown on their birth certificate

23 Date of birth

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

- you pay for registered or approved childcare while you work. See Notes, pages 3 and 4.
- Disability Living Allowance or Personal Independence Payment is paid for this child. See Notes, page 4.
- Night-time care component of Disability Living Allowance, enhanced daily living component of Personal Independence Payment is paid for this child. See Notes, page 4.
- the child is or was, certified as severely sight-impaired or blind, by a consultant ophthalmologist. See Notes, page 4.

25 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

26 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.

27 If this child is registered with a careers service, Connexions, local authority support service, or similar organisation, enter the date they left full-time non-advanced education or approved training. See Notes, page 3.

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

You're not responsible for a child if they:

- get tax credits, Employment and Support Allowance, Universal Credit, 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 4 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, local authority support service, or similar organisation

If this child:

- is under 18
 - has left full-time non-advanced education or approved training in the last 3 months
 - is registered with a careers service, Connexions, local authority support service, 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, read the notes on page 4.

2.5 If the child has come from abroad and is staying with you for educational purposes, phone us to let us know.

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
- are using childcare now or have made arrangements with a provider to start in the next 7 days

even if you don't receive the child element of Child Tax Credit for that child.

Registered or approved childcare

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

- Ofsted or a childminding agency that is registered with Ofsted in England
- Care and Social Services Inspectorate in Wales
- Scottish Care Inspectorate
- local early years team register 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, go to GOV.UK and search for WTC5 or 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 (DLA) or Personal Independence Payment (PIP) for your child
- your child is 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 last 28 weeks

even if you don't receive the child element of Child Tax Credit for that child.

If you get the highest rate care component of Disability Living Allowance, enhanced daily living component of Personal Independence Payment or Armed Forces Independence Payment for your child, we may pay the severe disability element of tax credits.

If you've made a claim for DLA or PIP 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're 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're 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 Care Trust) is making payments to you for the child, phone our helpline
- you're 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, were 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)
- in lessons for more than 12 hours a week in term-time
- on a traineeship (in England only)

The course of education mustn't be provided by an employer or any office they hold.

Approved training

Training is approved if it's provided under one of the following programmes.

In England - See section 2.6 above Full-time non-advanced education.

In Scotland - The Employability Fund.

In Wales - Foundation Apprenticeships or Traineeships.

In Northern Ireland - United Youth Pilot, Training for Success (including Programme Led Apprenticeships), Pathways for Success (Pathways for Young People element) or The Collaboration and Innovation Programme.

The approved training mustn't 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're 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're not sure if your child is in full-time non-advanced education or approved training, phone our helpline.

Page 4 of your claim form - Childcare costs

i Make sure you give us your childcare providers registration or approval number or your claim will be delayed.

2 To see if you qualify and how much you could get, read the notes on page 6 or go to GOV.UK and search for WTCs

3.1 Name of childcare provider
If a relative provides your childcare you may not qualify, read the notes on page 6.

3.2 Their address

3.3 Childcare provider's registration or approval number
Remember you can still claim for childcare even if you don't receive the child element of Child Tax Credit for that child

3.4 Childcare provider's registration or approval body
Ask your childcare provider which authority has approved or registered them.
Registration or approval bodies include:

- Ofsted or a childminding agency that is registered with Ofsted in England
- Care and Social Services Inspectorate in Wales
- Scottish Care Inspectorate
- local early years team register in Northern Ireland

3.5 Childcare provider's registration or approval number
Ask your childcare provider for their registration or approval number and check to make sure their registration or approval is up to date.

3.7 Enter the average weekly amount you pay this childcare provider
Read the notes on page 6.

3.4 Childcare provider's registration or approval body
Ask your childcare provider which authority has approved or registered them.
Registration or approval bodies include:

- Ofsted or a childminding agency that is registered with Ofsted in England
- Care and Social Services Inspectorate in Wales
- Scottish Care Inspectorate
- local early years team register in Northern Ireland

3.1 If your child is looked after by a relative

You won't 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 GOV.UK and search for WTC5 for more information.

3.7 Enter the average weekly amount you pay this childcare provider

Don't 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 3 or 4 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've 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 use the online calculator, go to www.gov.uk/childcare-costs-for-tax-credits

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 no more than 7 days before.

You'll 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
- Housing Benefit with Disability Premium or Higher Pensioner Premium
- a vehicle under the Invalid Vehicle Scheme

Page 5 of your claim form

i Don't forget to tell us the number of hours you both work or your claim will be delayed.

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
- starting paid work in the next 7 days
- on a zero hour contract

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
- paternity leave of 2 weeks or less
- shared parental leave (SPL) providing you and your partner, worked the required number of hours applicable to your circumstances immediately before going on SPL

PART 4 WORK DETAILS

1 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
4.1 Do you currently do paid work? See Notes, page 7. If you're starting paid work within the next 7 days put 'X' in the 'Yes' box. <input type="checkbox"/> Yes <input type="checkbox"/> No - go straight to PART 5	4.1 Do you currently do paid work? See Notes, page 7. If you're starting paid work within the next 7 days put 'X' in the 'Yes' box. <input type="checkbox"/> Yes <input type="checkbox"/> No - go straight to PART 5
4.2 Do you usually work in the United Kingdom? See Notes, page 7. <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually work: _____	4.2 Do you usually work in the United Kingdom? See Notes, page 7. <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No', enter the name of the country where you usually work: _____
4.3 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. <input type="text"/> hours	4.3 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. <input type="text"/> hours
4.4 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 enter either, the date you started work if this was in the last 33 days, or the date your hours changed that meant you no longer qualify for these benefits, or the date you will start work in the next 7 days. DD MM YYYY	4.4 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 enter either, the date you started work if this was in the last 33 days, or the date your hours changed that meant you no longer qualify for these benefits, or the date you will start work in the next 7 days. DD MM YYYY

If you are an employee or a self-employed person you must fill in box 4.5 also:

- 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

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, Scotland, Wales, and Northern Ireland (but not the Channel Islands or the Isle of Man).

4.3 How many hours a week do you normally work?
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.

What hours you need to work

If you're not responsible for children and you're aged:

- 25 or over - you need to work at least 30 hours a week
- 16 or over, you need to
 - work at least 16 hours a week
 - qualify for the disability element of Working Tax Credit
- 60 or over - you need to work at least 16 hours a week

If you're responsible for children and you're:

- aged 16 or over - you need to work at least 16 hours a week
- aged 60 or over - you need to work at least 16 hours a week
- 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
 - entitled to Carer's Allowanceread the Notes on page 6

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've 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. Your self-employment must be organised, regular and run on a commercial basis with a view to making a profit.

If you work different hours at different times of the year or you're on a zero hour contract

Enter the number of hours a week you're working at the moment (and expect to work for the next 4 weeks). 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. 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're 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
 - aged 60 or over
- you've made a claim as a couple and
 - you or your partner are responsible for a child
 - your combined working hours are 24 hours or more a week with at least one of you working 16 hours a week
- 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 paternity, ordinary maternity, additional maternity or adoption leave (or would have been on paid shared parental leave if the qualifying conditions had been met)

Enter the number of hours you usually worked before your leave started. If you're self-employed you should enter the number of hours you usually worked before your leave started if you would have qualified for paid ordinary or additional maternity, shared parental 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, 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 2 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's 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's contracted to work and the 5 hours overtime he usually does each week. The fact that in the last couple of weeks he's not worked exactly 30 hours doesn't matter.

Example 3 - different hours every other week

Sue works different hours each week. In the last 10 weeks her hours have been 16, 17, 16, 18, 14, 0, 16, 17, 16, 17.

At week 5 she left early for an appointment and week 6 she was off sick. Her usual hours are 16 hours a week, as she would disregard the week she was off sick.

Example 4 - going back to work after being unemployed

Vijaya hasn't 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 doesn't 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 3 months each summer. She can claim Working Tax Credit during this 3 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 doesn't get another job she must tell us within one month that she's stopped working.

She can't 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 doesn't matter that she doesn't work at all in the school holidays, because these holidays are part of her regular annual working cycle and don't count in the calculation of usual working hours.

Page 6 of your claim form - Work details

i Don't forget to fill in your employer's address details or your claim will be delayed.

4.5 Number of jobs

Enter '1' if you only have one paid job.

If you have more than one paid job, put the number. For example, if you had a day job and a part-time evening job as well, you would enter '2'.

Include self-employed jobs.

4.7 Your employer's PAYE reference

Your employer's PAYE reference is on your P60 certificate from your employer or your PAYE Coding Notice from us or your payslips. If you can't find this number, ask at work. If you've got a new job, make sure you enter your new employer's number.

Example of an employer's PAYE reference



4.9 Employer's pay office address

Check your P60 or ask at work for this. The pay office address might not be the same as your workplace.

PART 4 WORK DETAILS continued

YOU - EMPLOYED	YOUR PARTNER - EMPLOYED
4.3 How many paid jobs do you have? <input type="text"/>	4.3 How many paid jobs do you have? <input type="text"/>
4.4 Employer's name If you've more than one employer, tell us about the job where you work the most hours. <input type="text"/> <input type="text"/> <input type="text"/>	4.4 Employer's name If you've more than one employer, tell us about the job where you work the most hours. <input type="text"/> <input type="text"/> <input type="text"/>
4.7 Your employer's PAYE tax reference See Notice, page 10 for where you can find this. <input type="text"/>	4.7 Your employer's PAYE tax reference See Notice, page 10 for where you can find this. <input type="text"/>
4.8 Your payroll number, if you have one Look on your latest payroll for this. <input type="text"/>	4.8 Your payroll number, if you have one Look on your latest payroll for this. <input type="text"/>
4.9 Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>	4.9 Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>
4.10 Employer's pay office phone number - In full <input type="text"/>	4.10 Employer's pay office phone number - In full <input type="text"/>
YOU - SELF-EMPLOYED	YOUR PARTNER - SELF-EMPLOYED
4.11 Your tax reference You'll find this on your tax return. <input type="text"/>	4.11 Your tax reference You'll find this on your tax return. <input type="text"/>
4.12 If you have not yet sent us your first tax return, enter the date you started self-employment. <input type="text"/>	4.12 If you have not yet sent us your first tax return, enter the date you started self-employment. <input type="text"/>

4.11 Your tax reference

Enter your 10-digit reference number shown on page 1 of your Self Assessment tax return.

You must register for Self Assessment to get this.

4.12 If you haven't yet sent us your first tax return

If you've only just started working for yourself, you might not have a tax reference yet. If so, enter the date you started working for yourself.

Page 7 of your claim form - Income details

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

5.1 Social security benefits
Don't put 'X' here if you:

- are getting contribution-based Jobseeker's Allowance
- have made a claim for one of these benefits but not heard if you will be paid, or
- are getting a run-on payment of one of these benefits because you
 - started work in the last 2 weeks, or
 - will start working in the next 7 days

If you're waiting to hear about a claim for one of these benefits, tell us straightaway when you start to get paid.

5.2 Taxable social security benefits received
If you've had any of the benefits listed below, add them all together and enter the total:

- 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
- taxable Income Support (this only applies if you were in a couple, and the person getting Income Support was on strike)

Enter any State Pensions in box 5.6.
If you're not sure what benefits you got, or how much, contact your Department for Work and Pensions office or Jobcentre Plus.

PART 5 INCOME DETAILS

i The amount of tax credits you get depends on your income (both incomes for couples). Give income details in boxes 5.2 to 5.6.
However, if you (or your partner if you have one) get Income Support (other than in the form of a non-on payment or if your Income Support is taxable), Income-based Jobseeker's Allowance, Income-related Employment and Support Allowance or Pension Credit, put 'X' in the appropriate box at 5.1 and go straight to PART 6.

YOU

5.1 If you receive any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT tick it if you're due to start work in the next 7 days and will stop claiming any of the following.

- Income Support
- Income-based Jobseeker's Allowance, or
- Income-related Employment and Support Allowance
- Pension Credit

YOUR PARTNER

5.1 If you receive any of the following, put 'X' in that box. If you've just made a claim and are waiting to hear if you'll be paid, see Notes, page 11. DO NOT tick it if you're due to start work in the next 7 days and will stop claiming any of the following.

- Income Support
- Income-based Jobseeker's Allowance, or
- Income-related Employment and Support Allowance
- Pension Credit

i In the rest of this PART give details of your income for the year 6 April 2016 to 5 April 2017. There is no need to include pension in the figures you give – normal rules to the money passed.
If you want more help working out your income see Notes, pages 12 to 16. If you (or your partner if you have one) made a trading loss, or paid gross pension contributions or made Gift Aid payments, go to www.gov.uk and search for Working Sheet TC225 to help you work out your income before you make any entries in boxes 5.2 to 5.6.

YOUR INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit, Disability Living Allowance or Personal Independence Payment. See Notes, page 11 for what income and benefits in kind you need to include.

5.2 Taxable social security benefits received in the year from 6 April 2016 to 5 April 2017. See Notes, page 11 for details of the benefits to include.

£

5.3 Earnings as an employee from all jobs for the year 6 April 2016 to 5 April 2017. (If you were self-employed put your income in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P45 (end of Year Certificate). See the Working Sheet on page 12 of the Notes for deductions you can make including Gift Aid payments, pension contributions, Statutory Maternity, Paternity, Adoption and Shared Parental Pay. If you had more than one job in the year – one after the other or at the same time – you need to give us your total payment of all of them. For more help see Notes, pages 11 and 12.

£

YOUR PARTNER'S INCOME

Do not include Child Benefit, Child Tax Credit, Working Tax Credit, Pension Credit, Disability Living Allowance or Personal Independence Payment. See Notes, page 11 for what income and benefits in kind you need to include.

5.2 Taxable social security benefits received in the year from 6 April 2016 to 5 April 2017. See Notes, page 11 for details of the benefits to include.

£

5.3 Earnings as an employee from all jobs for the year 6 April 2016 to 5 April 2017. (If you were self-employed put your income in box 5.5.) Enter your total earnings for the year, before tax and National Insurance contributions are taken off. Look for the 'total pay' or 'total for year' figure on your P45 (end of Year Certificate). See the Working Sheet on page 12 of the Notes for deductions you can make including Gift Aid payments, pension contributions, Statutory Maternity, Paternity, Adoption and Shared Parental Pay. If you had more than one job in the year – one after the other or at the same time – you need to give us your total payment of all of them. For more help see Notes, pages 11 and 12.

£

5.3 Earnings as an employee
If you're an employee, don't leave this box blank. You can find out what you've earned from your P45, P60 or your final payslip.
Examples below:
Total pay to date* on P45

Don't send these to us.

Total for year* on P60

If you're not sure what to put, phone us.
If you (or your partner) are self-employed your profits go in box 5.5 on page 8 of your claim form.

5.3 Working Sheet – Earnings as an employee from all jobs for the year 6 April 2016 to 5 April 2017

Phone our helpline if you're not sure what income to enter here.

First enter your earnings

If you worked outside the UK in 2016 to 2017 you should enter your earnings in British pounds.

Total pay from all your employed work, including any tips and gratuities, Statutory Sick Pay and Statutory Maternity, Paternity, Adoption or Shared Parental Pay. Enter the taxable amount (before tax and National Insurance contributions are taken off). You can find these details for the year on your P60, P45 or notification letter from your employer. If your income includes payrolled benefits in kind, deduct this figure from your total pay before entering an amount in the box. Benefits in kind are shown on your P11D if you receive them.

You	Your partner
£	£

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've paid out and that your employer hasn't paid you back. These are expenses you had to pay out in doing your job and which related only to doing your job. Don't include expenses you've incurred for the costs of travelling between your home and your usual workplace.

£	£
---	---

Tax-deductible payments you've made and haven't been paid back for. For example, fees to professional bodies, agency fees, indemnity insurance and allowable union subscriptions/fees.

£	£
---	---

Flat-rate expenses agreed by your employer and us to maintain or renew tools or special clothes you need for your job.

£	£
---	---

Free-Standing Additional Voluntary Contributions and payments to Stakeholder pensions. Enter the gross amount - go to GOV.UK and search for TC825.

Don't include anything you paid into an 'occupational pension' scheme (where your employer took the pension contributions from your pay before deducting tax).

£	£
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Statutory Maternity, Paternity, Shared Parental 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.

£	£
---	---

Page 8 of your claim form

i Are you estimating your income? Don't forget to fill in the income boxes or your claim will be delayed.

5.4 Benefits in kind from your employer

Your employer will give you the details you need on a form P11D. If your employer has included benefits in kind in your P60 or P45, you'll need to deduct the cash equivalent from the total of your P60 and P45 and include this figure in box 5.4. Read the notes on page 14.

PART 5 INCOME DETAILS *continued*

f Remember, we need details for the year 6 April 2016 to 5 April 2017.
The Notes, pages 12 to 16, explain how to work out your annual income and tell you how to contact us if you need more help.

<p>5.4 Company car and fuel, taxable vouchers, and benefits in kind – for the year from 6 April 2016 to 5 April 2017.</p> <p>If you received any of these from your employer, we need to know their total 'cash equivalent'. Look for these figures on form P11D which your employer should have given you by July 2017. See Notes, pages 13 and 14, which will help you to work out the total amount you received</p> <p>£ <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"/></p>	<p>5.5 Income from self-employment</p> <p>- If you haven't sent us a tax return for the year to 5 April 2017 or if your business receives mental vouchers, see Notes, pages 13 and 15. These explain how to work out your profit from self-employment.</p> <p>- If you've sent us a tax return for the year to 5 April 2017, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. See Notes, page 15.</p> <p>- If you made a loss, enter '0.00'</p> <p>£ <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"/></p>
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<p>5.4 Company car and fuel, taxable vouchers, and benefits in kind – for the year from 6 April 2016 to 5 April 2017.</p> <p>If you received any of these from your employer, we need to know their total 'cash equivalent'. Look for these figures on form P11D which your employer should have given you by July 2017. See Notes, pages 13 and 14, which will help you to work out the total amount you received</p> <p>£ <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"/></p>	<p>5.5 Income from self-employment</p> <p>- If you haven't sent us a tax return for the year to 5 April 2017 or if your business receives mental vouchers, see Notes, pages 13 and 15. These explain how to work out your profit from self-employment.</p> <p>- If you've sent us a tax return for the year to 5 April 2017, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. See Notes, page 15.</p> <p>- If you made a loss, enter '0.00'</p> <p>£ <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"/></p>
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<p>OTHER INCOME</p> <p>If you received any other income from 6 April 2016 to 5 April 2017 that you have not included at boxes 5.2 to 5.5, enter the amount in box 5.6. Do not fill in this box if your total other income is less than £300.</p> <p>Other income includes:</p> <ul style="list-style-type: none"> - gross income from savings, investments and dividends included in form 888 from any bank or building society (but not Individual Savings Accounts (ISAs) or other tax-free accounts) - State Pensions or any other pensions - income from property or land in the United Kingdom that you let (but not if you let a furnished room in your home for £7,500 a year or less) - gross trust income - Foreign income see Notes, page 14 - residual income <p>You must use the Working Sheet in the Notes, page 16, to work out your total. Include any other income above £300, plus the full amount of any Adult Dependent's Grant and miscellaneous taxable income. See Notes, page 16.</p> <p>For example, if your total other income is £421, only include £121 (£421 minus £300). Then add the full amount of any Adult Dependent's Grant or miscellaneous taxable income. So, if you have £30 miscellaneous income, enter £171 (£121 plus £50). If you are claiming as a couple it is your joint other income that counts.</p> <p>£ <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"/></p>	<p>5.6 Total other income</p> <p>£ <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"/></p>
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<p>ESTIMATED INCOME</p> <p>When you (or your partner if you have one) fill in this form you may not have all the information you need to give us about your income. If any of the amounts shown at 5.2 to 5.6 include estimates, we need to know.</p>	<p>5.7 Have you, or your partner used estimates when working out your income? Put 'X' in one box only</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
--	--

5.6 Other income

Pension income includes:

- Widowed Mother's Allowance
- Widowed Parent's Allowance
- Industrial Death Benefit
- State pension and any other pensions

Trust income includes money from an estate.

Foreign income includes a foreign pension.

Don't fill in this box if your other income is:

- less than £300
- a maintenance payment
- a student grant, bursary or loan

5.4 Working Sheet – Company car and fuel, taxable vouchers and payments in kind for the year 6 April 2016 to 5 April 2017

Phone our helpline if you're not sure what income to enter here.

Copy the information from your 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 your P11D section A.

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

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.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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 aren't paid by your employer, or they only pay a little of it, phone our helpline.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Expenses payments paid to you or on your behalf - shown on P11D section J, M or N. You might be able to reduce this amount by claiming a deduction of expenses allowed for certain Income Tax purposes - phone our helpline.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Use this sheet to help you work out your income. Don't send to us - keep for your records.

If you've made Gift Aid donations, contributions to a registered personal pension scheme or a trading loss

Read TC825 - 'Working Sheet for tax credits relief for Gift Aid donations, pension contributions and trading losses' and follow Steps 2 and 3 to calculate the total of your reliefs and losses. The Working Sheet will tell you what to deduct and enter on your claim form. If you need more help with this phone our helpline.

For more information, go to GOV.UK and search for TC825 and follow Step 2.

5.5 Income from self-employment for the year 6 April 2016 to 5 April 2017

If you haven't filled in your tax return for 2016 to 2017

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

If you've filled in your tax return for 2016 to 2017

Enter your total profit for the year in box 5.5. You should use the profit figure declared on your tax return for 2016 to 2017:

If you've 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.

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.

You will have entered a figure in:

- Self-employment (full) pages, box 72
- Partnership (short or full) pages, box 11

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.

For some farmers, the averaging of certain profits is allowed.

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

If you traded outside of the UK in 2016 to 2017

You should enter your profit in British pounds, not the foreign currency. If you need any help with this, go to GOV.UK and search for HMRC exchange rates.

5.6 Working Sheet – Other income for the year 6 April 2016 to 5 April 2017

Phone our helpline if you're 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.

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

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.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Other UK pensions you're getting including occupational pensions or annuities (but not tax exempt war pensions). Use your P60 for details of your occupational pension. If your pension includes an extra amount for work-related illness or injury, phone our helpline.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Include all taxable property income, for example from your tax return. Don't include income from the Rent a Room scheme. If your rental property made a loss, there's a working sheet available online to work out your trading losses. Go to GOV.UK and search for TC825.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Income from trusts, settlements and estates. Details are on certificate R185, which the trustees or administrators should have given you.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Foreign Income, for example 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.

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

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

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Total

£ <input type="text"/>	£ <input type="text"/>
------------------------	------------------------

Add together totals for you and your partner.

A	£ <input type="text"/>
---	------------------------

Take £300 off the total (Box A - £300 =). If this makes a minus figure, just enter '0'.

B	£ <input type="text"/>
---	------------------------

If you or your partner got Adult Dependant's Grant for being a student (or in Scotland, any child or adult dependant for being a student) or any miscellaneous taxable income not included above, enter it here.

C	£ <input type="text"/>
---	------------------------

Add together the figures in boxes (B) + (C) and enter this amount in box 5.6.

B + C	£ <input type="text"/>
-------	------------------------

Use this sheet to help you work out your income. Don't send to us - keep for your records.

Page 9 of your claim form - Payment details

i Don't forget to tell us how often you want us to pay you or your claim will be delayed.

- 6.1 Choose how often you want us to pay you Child Tax Credit**
If you're on Income Support or income-based Jobseeker's Allowance, Child Tax Credit replaces part of those benefits. You'll need to decide if you still want your payments weekly.
- 6.2 Couples only - which of you is the main carer?**
If you're 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 4 PAYMENT DETAILS

1 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 sections.

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 these account details 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. Before deciding see Notes, page 17.

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 these account details 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 your 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.

- 6.3 Choose how often you want us to pay you Working Tax Credit**
Only tick this box if you and/or your partner are working.
- 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 that they may be entitled to.
 For more information, go to www.gov.uk/national-insurance-credits

Page 10 of your claim form - Bank account details

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

Fill in your account details carefully. If they're wrong your payments will be delayed.

6.5 Name(s) of account holder(s)
Enter the name of the account exactly as it's shown on your bank or cash card, statements, passbook or cheque book. If it's 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's up to you to make sure you get the money from that person.

You'll still be responsible for any overpayment.

6.6 Account number
Your account number is usually 8 digits and is shown on your bank or cash card, statements or cheque book. Include any zeros - for example, 00123456.

If your account number is longer than 8 digits, it may be because your account is with a building society or bank that used to be a building society.

PAGE 6 PAYMENT DETAILS continued

i 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, of the account you want tax credits paid into at 6.5. See Notes, page 18.

- You can use an existing account - you'll 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'll 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 don't 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. Enter any hyphens or slashes that are shown as part of the number. For example, 1756-78888746 or 475888437/8797. 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. Enter any hyphens or slashes that are shown as part of the number. For example, 1756-78888746 or 475888437/8797. 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 don't have an account, you'll need to open one. If you can't open or use any type of account, phone our helpline.
☎ For more information go to www.gov.uk/how-to-have-your-benefits-paid

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're not sure which numbers to enter check with your bank or building society.

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

If you meet all of the following 3 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 1 hand.
- You find it difficult to use your hands or arms to pick up a full, 1-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're 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're 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're 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're 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're in the same room as the phone, even if you're using your usual hearing aid.
- You have difficulty hearing what someone 2 metres away is saying, even when they're talking loudly in a quiet room and you're 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're 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're 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 8-hour working day or a 5-day working week, due to a medical condition or intermittent or continuous severe pain
- As a result of an illness or accident, you're undergoing a period of habilitation or rehabilitation. This doesn't apply to you if you have been getting a disability element of Working Tax Credit in the past 2 years

Condition 3

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

You'll meet this condition if at least one of the following 4 descriptions applies to you, or if:

- you were entitled to the disability element of Working Tax Credit within the last 8 weeks, and you're now making another claim
- in your earlier claim you satisfied description 2 or 3, or description 4 on page 21

1. You're currently getting one of the following benefits:

- Disability Living Allowance, Personal Independence Payment or Armed Forces 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 6 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 below)
- 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
- 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
- SSP, as long as they were no more than 8 weeks apart
- 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 8 weeks

'Training for work' means attending government-run training, such as that provided by the Work Programme in the UK, Work Based Learning for Adults in Wales, 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 8 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
- Severe Disablement Allowance
- contribution-based Employment and Support Allowance (ESA) for 28 weeks or more
- Statutory Sick Pay (SSP) followed by contribution-based ESA for a combined period of 28 weeks or more (see Note 2 below)
- 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 doesn't 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
- SSP, as long as they were no more than 8 weeks apart
- 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 4 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 8 weeks
- Your disability is likely to last for at least 6 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 doesn't 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 8 weeks apart
- **B**, as long as they were no longer than 12 weeks apart

 For more information about tax credits and disability read pages 12 to 15 of the WTC2, 'A guide to Child Tax Credit and Working Tax Credit'. Go to GOV.UK and search for WTC2.

Tax credits appointee

You're an appointee if you've been appointed to act by one or more of the following:

- a court of law
- the Department for Work and Pensions
- the Department for Communities (Northern Ireland)
- us, when you've made a previous claim for the person(s) claiming

Tell us the date you were appointed and who appointed you.

If you're acting as appointee for the first time, tell us why the person who's claiming can't fill in and sign the form. We'll then consider whether to appoint you. Before we decide, we may need to contact you.

You're not an appointee if you just help someone to fill in their claim form and they understand what you're doing.

For example, you might help someone because you:

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

To help someone in this way you need to be an intermediary.

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

For more information go to www.gov.uk/getting-help-with-your-tax-credits-claim/appointee

We aim to deal with your claim within 3 weeks of receiving it, but it can take up to 5 weeks for you to receive your decision notice.

If your circumstances change in the meantime, you must tell us straightaway.

Universal Credit

Tax credits is gradually being replaced by Universal Credit. You cannot receive Universal Credit and tax credits at the same time.

We've a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helplines for more information.

Welsh language

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

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.gov.uk/hmrc/your-charter

How we use your information

HM Revenue and 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 won't give information to anyone outside HM Revenue and Customs unless the law permits us to do so.

For more information, go to www.gov.uk/data-protection

If you need any help, go to www.gov.uk/browse/benefits/tax-credits

Alternatively phone our helpline on 0345 300 3900 or
Textphone 0345 300 3909

For our opening hours, go to www.gov.uk/contact-hmrc

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

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