



Introduction

These guidance notes give you information to help you make a decision about when to apply for credits for parents and carers.

When to use form CF411A

Use the form we have sent with these notes to apply for National Insurance credits if you are a parent caring for a child under 12 for periods from 6 April 2010.

You may be entitled to these credits if:

- you're an approved foster parent or foster/kinship carer (Scotland)
- you're the spouse, partner or civil partner of the current person registered for Child Benefit for the child being cared for, and you want to transfer entitlement to the credits to yourself
- you're (or were) registered for Child Benefit for the child being cared for in the past, but the automatic credits are missing from your National Insurance account

Other circumstances

You don't need to use the application form if one of the following applies:

- you are looking after one or more people for at least 20 hours a week, and the person or persons you're looking after has Disability Living Allowance, Attendance Allowance or Constant Attendance Allowance, you can apply for a carers credit instead, for more information go to www.gov.uk/carers-credit
 - you get Income Support when you are looking after one or more people and you do not have to be available for work. You will already be automatically getting credits. If you think the credits are missing from your National Insurance account go to www.gov.uk/boost-state-pension/eligibility
 - you get Carer's Allowance - you will already be automatically getting credits, for more information go to www.gov.uk/carers-allowance
 - you're registered for Child Benefit for a child under the age of 12 - you will already be automatically getting credits
 - you're a parent caring for a child under 16 for periods before 6 April 2010, go to www.gov.uk/home-responsibilities-protection-hrp/overview instead
 - you're a family member who cares for a child under 12 where you are related to the child, you can apply for Specified Adult Childcare credits instead, for more information go to www.gov.uk/boost-state-pension/overview
- If you are a parent you may also want to look at 'Transferring entitlement for credits for parents and carers' below.

More information

Credits for parents and carers are weekly National Insurance credits introduced from 6 April 2010 and replaced Home Responsibilities Protection (HRP). For more information about HRP go to www.gov.uk

These credits help to protect your entitlement to the new State Pension (introduced on 6 April 2016). National insurance credits will not give entitlement to the Bereavement Support Payment.

Transferring entitlement to credits for parents and carers

Time limits for application

Your application should be made before the end of the tax year (5 April) following the period for which you want to transfer the credits e.g. if the transfer period is in the 2016 to 2017 tax year you should apply for a transfer before 5 April 2018. If the time limit has passed still complete the application form giving the reason why you didn't apply on time. If the circumstances are reasonable HMRC can still award the credits as long as you meet the transfer conditions. These are:

- you did not reach State Pension age before 6 April 2008
- the person registered for Child Benefit can't get credits because their earnings were equal to or above the qualifying earnings factor for that year
- you were living with the person who was registered for Child Benefit for the relevant period and you were sharing the care for a child under the age of 12
- you would have been able to register for Child Benefit if your spouse, partner or civil partner hadn't registered for it

More information

If you need more information or advice about foster parent or foster/kinship carers (Scotland) or missing credits go to www.gov.uk/national-insurance-credits

Or contact:

PT Operations North East England
HM Revenue and Customs
BX9 1AN

Phone: 0300 200 3500

Textphone: 0300 200 3519

For our opening hours go to www.gov.uk or phone us.

For more information about basic State Pension or Additional State Pension through State Second Pension

go to www.gov.uk/state-pension

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 (DPA) 2018, including the General Data Protection Regulations (GDPR).

We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

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

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

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so.