



HM Revenue  
& Customs

# Getting your tax credits claim form right

## Step 1

Make sure you have 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 have done as much as you can, phone us for help with the boxes you have left blank.

## Step 3

Check you have 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'll need a stamp.

 If you need any help, go to [www.gov.uk/browse/benefits/tax-credits](http://www.gov.uk/browse/benefits/tax-credits)

Documents you may need to help 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 31 days 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 both Working Tax Credit and Child Tax Credit, 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 us for backdating, send 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 31 days 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.

- ❗ We can't backdate your claim into a period you were a Universal Credit claimant.

## 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](https://www.gov.uk/claim-tax-credits/joint-claims)



For more information about claiming as a couple, go to [www.gov.uk/claim-tax-credits/joint-claims](https://www.gov.uk/claim-tax-credits/joint-claims)

🔗 For more information on backdating your claim, go to [www.gov.uk/claim-tax-credits/backdate-a-claim](https://www.gov.uk/claim-tax-credits/backdate-a-claim)



# 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 Last name

As shown on official documents such as a passport, birth certificate or marriage certificate. If your last name 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 R 1 1 4 A T

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.

**i** Remember to write the date like this:  
30 09 1970

HM Revenue & Customs

### Tax credits claim 2018

Tax year 6 April 2018 to 5 April 2019

Use this form between 6 April 2018 and 5 April 2019, to claim tax credits.

Where we refer to 'read notes' on this form we mean read 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](http://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're one of the following:

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

For information on backdating your claim, read notes on 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
- leave blank any box that doesn't 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've filled in this form, 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**

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

1.2 Last name

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. Read notes on page 1

**YOUR PARTNER**

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

1.2 Last name

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. Read notes on 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 5 3 5~~  
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  
**QQ 12 34 56 A**

## 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](https://www.gov.uk) and search for WTC/FS6.

**1.12 If you (or your partner) receive:**

- Highest rate care component of Disability Living Allowance
- enhanced daily living component of Personal Independence Payment
- 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 of your claim form.

PART 1 PERSONAL DETAILS continued

YOU

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

Evening number in full – if different

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

☐ Male ☐ Female

1.8 Have you been subject to immigration control in the last month? Read notes on page 2

☐ Yes ☐ No

1.9 Do you usually live in the United Kingdom?  
Read notes on page 2

☐ Yes ☐ No

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

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

YOUR PARTNER

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

Evening number in full – if different

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

☐ Male ☐ Female

1.8 Have you been subject to immigration control in the last month? Read notes on page 2

☐ Yes ☐ No

1.9 Do you usually live in the United Kingdom?  
Read notes on page 2

☐ Yes ☐ No

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

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

## i Disability

Read notes on 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  
☐ Read notes on 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  
☐ Read notes on 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 entitled to Carer's Allowance, put 'X' in one box only. Read notes on page 6

You ☐ 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')
- 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](https://www.gov.uk/tax-credits-if-moving-country-or-travelling)

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

### 1.11 If you have a disability

You may get extra Working Tax Credit - we call this extra amount the disability element. To get the disability element you (or your partner) must meet all 3 qualifying conditions. Read pages 19 to 21 for details.

 For more information, go to [GOV.UK](https://www.gov.uk) and search for TC956.

# Page 3 of your claim form - Children

## **i** Tell us about all your children. If you have more than 2 children fill in 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](http://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
  - 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

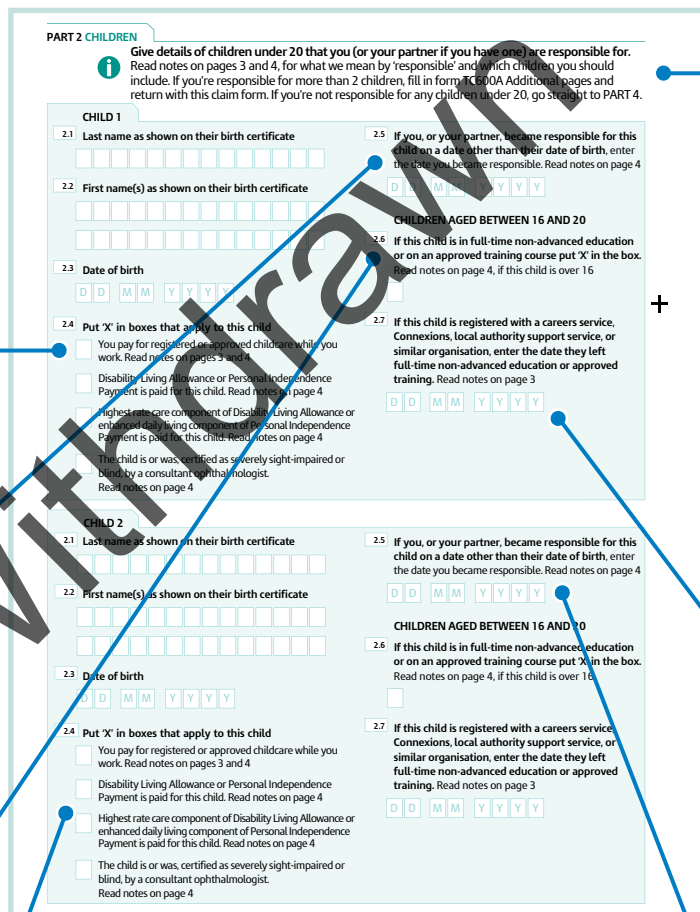
If the child hasn't lived with you since birth, you can only get Child Tax Credit from the date:

- they started living with you
- 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's 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**

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

**CHILD 1**

2.1 Last name 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

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. Read notes on 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. Read notes on 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. Read notes on page 3

**CHILD 2**

2.1 Last name 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

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. Read notes on 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. Read notes on 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. Read notes on 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 who 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's 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 EU 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 an 'X' in the boxes that apply to this child

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

If you don't get the child element of Child Tax Credit for your child, you can still 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

##### 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's 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.

##### Child disability elements

If you don't get the child element of Child Tax Credit for your child, and your child has a disability you may still be able to 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

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

If you have 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 you're going to get paid the benefit, 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 can 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 study programme (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'
- Scotland – The Employability Fund
- Wales – Foundation Apprenticeships or Traineeships
- Northern Ireland – PEACE IV Children and Young People 2.1 or Training for Success

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:

- are getting ready for exams
- are off sick but will come back when they're better
- 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 provider's registration or approval number or your claim will be delayed.

**PART 2 CHILDREN continued**

**YOU**

2.8 If you get Child Benefit, enter the reference number, in the box below. You can find it on any Child Benefit letters you've had. If you don't know it, leave the box blank.

C H B

**YOUR PARTNER**

2.8 If you get Child Benefit, enter the reference number, in the box below. You can find it on any Child Benefit letters you've had. If you don't know it, leave the box blank.

C H B

**Remember you can still claim for childcare even if you don't get the child element of Child Tax Credit for that child.**

**PART 3 CHILDCARE COSTS - HELP FOR WORKING PARENTS**

**i** Do you pay childcare costs? If so, you may get extra help towards them through tax credits. Before you make any entries in PART 3, read notes on pages 5 and 6, to see if your childcare costs qualify. You can claim help with childcare costs if your child is 15 or under and you work 16 hours a week or more, read notes on page 3, box 2.4. Couples can claim help with childcare costs jointly, if both of you work 16 hours a week or more, or if one partner works 16 hours a week or more and the other partner is incapacitated, an inpatient in hospital, in prison either on remand or serving a custodial sentence or entitled to Carer's Allowance. Answer questions 3.1 to 3.7. If you use more than one childcare provider, fill in form TC500A Additional pages and send it back with this claim form.

**CHILD CARE PROVIDER**

3.1 Name of the childcare provider. Read notes on page 5.

3.2 Their address. Postcode. House or building number. Rest of address, including house or building name.

3.3 Their phone number - in full.

3.4 Enter the name of the local authority or other body (for example, Ofsted) that registered or approved your childcare provider. Read notes on page 5.

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.

3.6 How many children named on this claim form, are cared for by this childcare provider? Child(ren).

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

**3.2 Their address**

3.2 Their address. Postcode. House or building number. Rest of address, including house or building name.

ANY STREET  
ANY TOWN

**3.4 Childcare provider's registration or approval body**

Ask your childcare provider which authority approved or registered them. Registration or approval bodies include:

- Ofsted or a childminding agency that's 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
- a grandparent
- an aunt or uncle
- a brother or sister

❗ 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 to help you start work

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

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

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

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

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

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

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

So his average weekly costs are £3,340 divided by 52 = £64.23  
(round up to £65.)

❗ 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](http://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:

- 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



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

- 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

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 to claim

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

- 25 to 59 – 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 Allowance

Read 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 any overtime you do most weeks. If you have more than one job, add all the hours together.

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

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

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 example 6 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 off sick

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

You can claim Working Tax Credit while you're off sick if:

- you have 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 have 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 have 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 have gone back to work.

### **If you have left your job but are still getting paid**

If you have 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 have 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 have got a new job, make sure you enter your new employer's number.

Example of an employer's PAYE reference

Employer PAYE reference									
	1	3	9	/	H	3	4	5	

### 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
<b>4.5</b> How many paid jobs do you have? <input type="text"/>	<b>4.5</b> How many paid jobs do you have? <input type="text"/>
<b>4.6</b> Employer's name If you've more than one employer, tell us the name of the employer you work the most hours for <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>4.6</b> Employer's name If you've more than one employer, tell us the name of the employer you work the most hours for <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>4.7</b> Your employer's PAYE tax reference Read notes on page 10 for where to find this <input type="text"/> / <input type="text"/>	<b>4.7</b> Your employer's PAYE tax reference Read notes on page 10 for where to find this <input type="text"/> / <input type="text"/>
<b>4.8</b> Your payroll number, if you have one Look on your latest payslip for this <input type="text"/> <input type="text"/>	<b>4.8</b> Your payroll number, if you have one Look on your latest payslip for this <input type="text"/> <input type="text"/>
<b>4.9</b> Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>	<b>4.9</b> Employer's pay office address Postcode <input type="text"/> Building number <input type="text"/> Rest of address, including building name <input type="text"/>
<b>4.10</b> Employer's pay office phone number - in full <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"/>	<b>4.10</b> Employer's pay office phone number - in full <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"/>
<b>YOU - SELF-EMPLOYED</b>	<b>YOUR PARTNER - SELF-EMPLOYED</b>
<b>4.11</b> Your Unique Tax Reference (UTR) number You'll find this on your Self Assessment tax return <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"/>	<b>4.11</b> Your Unique Tax Reference (UTR) number You'll find this on your Self Assessment tax return <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"/>
<b>4.12</b> If you've not yet sent us your first tax return, enter the date you started self-employment <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"/>	<b>4.12</b> If you've not yet sent us your first tax return, enter the date you started self-employment <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"/>

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



### 5.3 Working Sheet – Earnings as an employee from all jobs for the year 6 April 2017 to 5 April 2018

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

#### First enter your earnings

If you worked outside the UK in 2017 to 2018 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.

Payment from your employer because your job changed or ended. The first £30,000 redundancy payment isn't taxed so don't include it here. Put any amount you got over that.

Taxable gains from security options you got because of your job. For example, company shares or bonds.

Strike pay from your trade union.

Payment for work you did in prison or on remand.

#### Earnings total

#### Now enter your deductions

Work expenses you have paid out and that your employer 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 have incurred for the costs of travelling between your home and your usual workplace.

Tax-deductible payments you have made and haven't been paid back. 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).

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.

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



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

Read the notes on page 15 to help you work out your profit or to find out what figures you need to take from your tax return.

# **PART 5 INCOME DETAILS** continued

**Remember, we need details for the year 6 April 2017 to 5 April 2018.**

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

## **YOUR INCOME**

**5.4**

**Enter the total amount of company car and fuel, taxable vouchers, and benefits in kind – for the year from 6 April 2017 to 5 April 2018.**

If you got any of these from your employer, we need to know their total ‘cash equivalent’.

You'll find these figures on form P11D which your employer should have given you by July 2018.

Read notes on pages 13 and 14, to help you work out the total amount you received.

£       .

**5.5**

**Income received from self-employment**

If you haven't sent us a tax return for the year to 5 April 2018 or if your business receives rental income, read notes on 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 2018, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. Read notes on page 15.

If you made a loss, enter '0.00'

£       .

## **YOUR PARTNER'S INCOME**

**5.4**

**Enter the total amount of company car and fuel, taxable vouchers, and benefits in kind – for the year from 6 April 2017 to 5 April 2018.**

If you got any of these from your employer, we need to know their total ‘cash equivalent’.

You'll find these figures on form P11D which your employer should have given you by July 2018.

Read notes on pages 13 and 14, to help you work out the total amount you received.

£       .

**5.5**

**Income received from self-employment**

If you haven't sent us a tax return for the year to 5 April 2018 or if your business receives rental income, read notes on 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 2018, enter your total net profits, minus the gross amount of any contributions made to a pension scheme. Read notes on page 15.

If you made a loss, enter '0.00'

£       .

## **OTHER INCOME**

**If you've received any other income from 6 April 2017 to 5 April 2018 that you haven't included in boxes 5.2 to 5.5, put the amount in box 5.6.**

Don't 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, read notes on page 16
- notional income

You must use the Working Sheet in the notes on 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. Read notes on 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're claiming as a couple it's your joint other income that counts.

**5.6**

**Total other income**

£       .

## **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 tell us about your income. If any of the amounts shown in 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

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

- 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 2017 to 5 April 2018

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 have had more than one employer, add the figures together.

Goods and assets your employer gave you (for example, gifts of cars, property) – 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 used to purchase items for personal use) – 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 - for further advice 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 it for your records.

**If you have 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 2017 to 5 April 2018**

**If you haven't filled in your tax return for 2017 to 2018**

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 have filled in your tax return for 2017 to 2018**

Enter your total profit for the year in box 5.5. You should use the profit figure declared on your tax return for 2017 to 2018.

**If you have more than one business**

Add together:

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

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

Include these in your box 5.5 amount – for example, rental income.

**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'll have entered a figure in:

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

of your tax return for 2017 to 2018.

If the figure in either of these boxes:

- increases your profit, take this amount away from your total profits
- 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 2017 to 2018**

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 2017 to 5 April 2018

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.

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

Other UK pensions you'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.

Include all taxable property income. When calculating your allowable expenses for tax credits, you should deduct 100% of your finance costs. 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.

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

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 it here. Deduct any bank charge or commission you paid when converting foreign currency.

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.

**Total**

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

Add together totals for you and your partner.

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

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.

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

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

Use this sheet to help you work out your income. Don't send to us – keep it 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's the main carer. If only one of you is working, the person at home with the children will usually be the main carer.

**PART 6 PAYMENT DETAILS**

**i** **Claiming tax credits**  
If you have children - fill in the Child Tax Credit section.  
If you're 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 read notes on page 17.

**6.1 How often do you want us to pay you Child Tax Credit.** Read notes on page 17. Put 'X' in one box only  
☐ Weekly ☐ Every 4 weeks

**6.2 Couples only - which of you is the main carer.** Read notes on page 17. Put 'X' in one box only  
☐ You ☐ Your partner  
Make sure the person you choose gives their 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 read notes on page 17.

**6.3 How often do you want us to pay you Working Tax Credit.** Read notes on page 17. Put 'X' in one box only  
☐ 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. Read notes on page 17. Put 'X' in one box only  
☐ You ☐ Your partner  
Make sure the person you choose gives their 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 they may be entitled to.

**i** For more information, go to [www.gov.uk/national-insurance-credits](http://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 isn't 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.

**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.  
Read notes on 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. Read notes on page 18.  
If you have a Post Office® card account 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, read notes on page 18.

**+**

YOU - ACCOUNT DETAILS	YOUR PARTNER - ACCOUNT DETAILS
<b>6.5</b> Name(s) of account holder(s). Read notes on page 18. <input type="text"/>	<b>6.5</b> Name(s) of account holder(s). Read notes on page 18. <input type="text"/>
<b>6.6</b> Account number <input type="text"/>	<b>6.6</b> Account number <input type="text"/>
<b>6.7</b> Sort code <input type="text"/>	<b>6.7</b> Sort code <input type="text"/>
<b>6.8</b> If you've 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. <input type="text"/>	<b>6.8</b> If you've 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. <input type="text"/>
<b>6.9</b> Name of bank or building society For Post Office® card account, enter POST OFFICE <input type="text"/>	<b>6.9</b> Name of bank or building society For Post Office® card account, enter POST OFFICE <input type="text"/>

If you don't have an account, you'll need to open one.

**2** For more information, go to [www.gov.uk/how-to-have-your-benefits-paid](http://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
- 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

1. When standing you can't keep your balance unless you continually hold on to something.
2. You can't 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.
3. You can't use either of your hands behind your back, as if you were putting on a jacket or tucking a shirt into trousers.
4. You can't extend either of your arms in front of you, as if you were shaking hands with someone, without difficulty.
5. You can't, without difficulty, put either of your hands up to your head, as if putting on a hat.
6. Due to a lack of ability in using your hands, you can't pick up a coin that's 2.5 centimetres or less in diameter, such as a 10 pence coin, with one hand.
7. 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.
8. You can't turn either of your hands sideways through 180 degrees.

## Visual impairment

1. You live in England or Wales, and you're registered as blind or partially sighted on a register compiled by a local authority.
2. You live in Scotland, and you have been certified as blind or as partially sighted, and you're also registered as blind or partially sighted on a register maintained by, or on behalf of, a regional or island council.
3. You live in Northern Ireland, and you have been certified as blind or partially sighted, and you're also registered as blind or partially sighted on a register maintained by, or on behalf of, a Health and Social Services Board.
4. You can't 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

1. You can't hear a phone ring when you're in the same room as the phone, even if you're using your usual hearing aid.
2. 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

1. People who know you well have difficulty understanding what you say.
2. When a person that you know well speaks to you, you have difficulty understanding what that person says.
3. At least once a year, during waking hours, you're in a coma or have a fit where you lose consciousness.
4. You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.
5. Due to mental disability, you're often confused or forgetful.
6. You can't do the simplest addition and subtraction.
7. Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.
8. You can't normally sustain an 8-hour working day or a 5-day working week, due to a medical condition or intermittent or continuous severe pain.
9. 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

## Description 1 — you're currently getting one of the following:

- 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

## Description 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 doesn't 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

## Description 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
- the Work Based Learning for Adults in Wales
- 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

**Description 4 – all of the following 4 points apply to you**

1. 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.
2. Your disability is likely to last for at least 6 months or the rest of your life.
3. 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.
4. 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, go to GOV.UK and search for TC956.

## Tax credits appointee

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

- a court of law
- the Department for Work and Pensions
- the Department for Communities (Northern Ireland)
- us, when you have 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, 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](http://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 get your decision notice.

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

If we pay you too much because you delay in telling us about any changes, you'll be asked to pay back any overpaid tax credits.

## Universal Credit

Tax credits is gradually being replaced by Universal Credit. You can't claim 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](http://www.gov.uk/hmrc/your-charter)

## How we use your information

HM Revenue and Customs (HMRC) 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'll 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 HMRC unless the law permits us to do so.

For more information, go to [www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you](http://www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you)

If you need any help, go to [www.gov.uk/browse/benefits/tax-credits](http://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](http://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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