

# Renewing your tax credits - Getting it right

Use these notes to help you

## **Renew now**

**Don't risk leaving it until 31 July**

**If you miss the deadline:**

- **your payments will stop**
- **you will have to pay money back.**

**Last year over 400,000 people had their payments stopped because they did not renew on time.**

## **No change?**

**Save time and go online.**

Act as soon as possible when you receive your renewal notice. If none of the details on the notice have changed but we have asked you to contact us and give us your income details, you can do this online, go to [www.gov.uk/renewtaxcredits](http://www.gov.uk/renewtaxcredits)



## Help

If you need any help please:

- go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0345 300 3900** or textphone on **0345 300 3909**.

For our opening hours go to

[www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus) or phone us.

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

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

## Remember

*Tax credits are flexible  
and change when  
your life changes.*

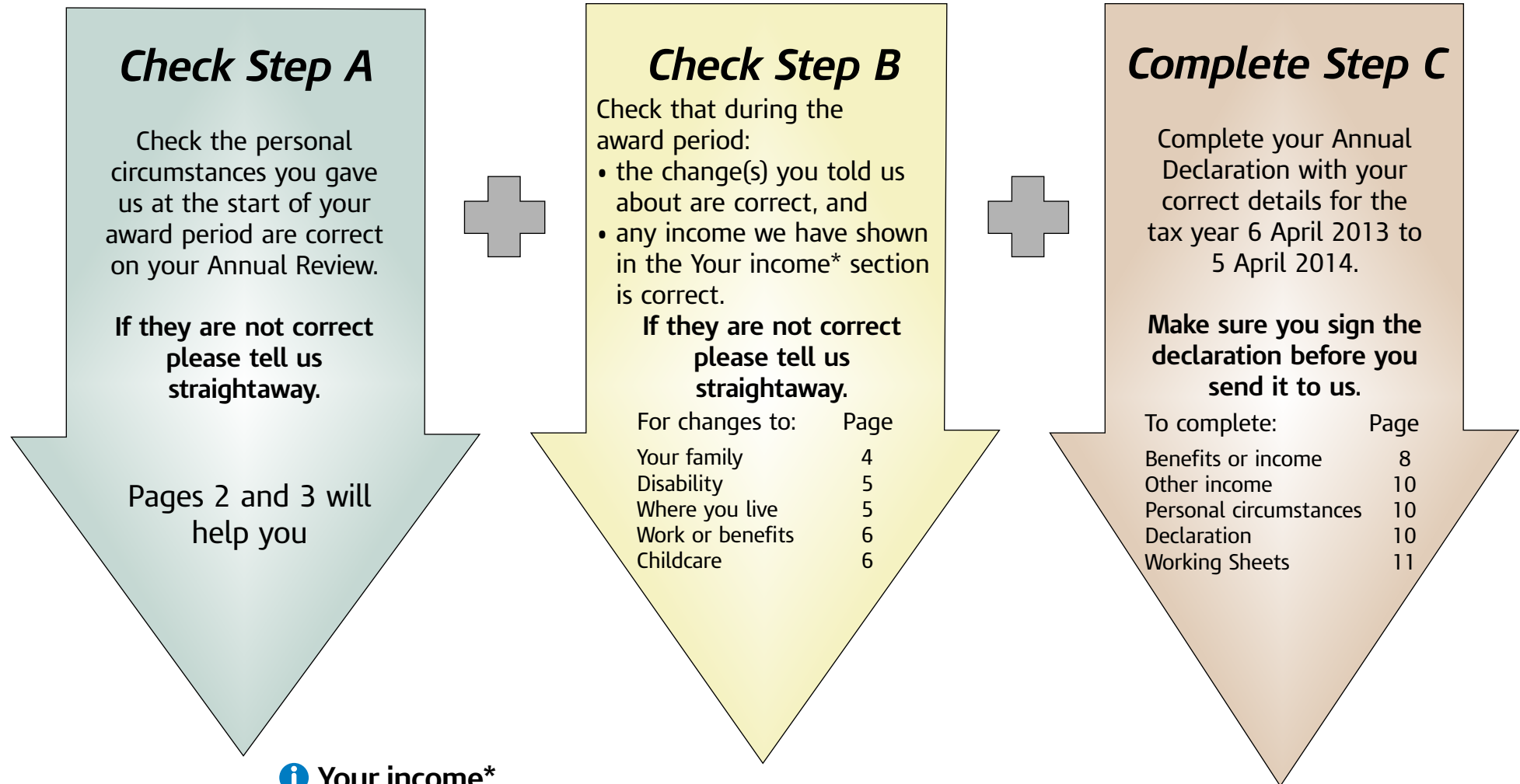
We aim to deal with your renewal **within 8 weeks** of receiving your declaration. When we have dealt with it, we will let you know. We will continue to pay you during this time, so you only need to contact us if you have any changes to tell us about.

### Some important changes to tax credits

Tax credits will gradually be replaced by Universal Credit. You cannot receive tax credits and Universal Credit at the same time. For more information, go to [www.gov.uk/universalcredit](http://www.gov.uk/universalcredit)

# There are 3 steps you need to take to renew

We may ask you to give us proof to support your declaration.



**i Your income\***

From April 2014 your Annual Review may show income we have received from your employer(s) and/or occupational pension provider(s) *if applicable*. You will need this information when you work out your income details at Step C and complete your Annual Declaration.

## STEP A – Your personal circumstances

### What to check at Step A on your Annual Review

Your Annual Review shows your personal circumstances at the start of your award period. If you told us about any changes, we show them at Step B.

#### You (and your partner, if you have one)

This shows if you claimed as a single person, or jointly as a couple. If you claimed as a couple we show both names. You are both responsible for making sure the information is correct. For more information read page 3.

#### Where you live

This is the country you live in most of the time. If your main home was in England, Scotland, Wales or Northern Ireland (but not the Channel Islands or the Isle of Man) we show you as living in the United Kingdom. It doesn't matter if you sometimes go to other countries for holidays for less than eight weeks.

#### Your work or benefits

This shows the country you work in most of the time and the number of paid hours a week you usually work. It doesn't matter if you sometimes go to other countries for work. It may also show if you received:

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

#### Step A

#### Check your personal circumstances at the start of your award period were correct and complete

The Notes tell you what to look for when you are checking and who can get extra amounts of tax credits.

#### At the start of your award period, 06/04/2013:

You claimed tax credits as a couple.

#### MR A N OTHER

Date of birth: 11/06/1965  
Lived in the United Kingdom.  
Usually worked in the United Kingdom.  
Total hours worked in a week: 33  
Qualified for the disability element of Working Tax Credit.

#### MRS A N OTHER

Date of birth: 14/10/1975  
Lived in the United Kingdom.  
Usually worked in the United Kingdom.  
Total hours worked in a week: 10

#### Your qualifying children and young people

#### CHILD ONE

Date of birth: 15/02/1991

#### CHILD TWO

Date of birth: 05/07/1995  
Received the Highest Rate Care Component of Disability Living Allowance or Enhanced daily living component of Personal Independence Payment.

**Your childcare costs** – childcare providers must be registered or approved, see the Notes.  
You had no qualifying childcare costs.

#### Child disability element

If your child has a disability, we show this here. For more information read pages 3 and 5.

#### Disability

If you have a disability, we show this here. For more information read pages 3 and 5.

#### Qualifying children and young people

If you claimed for any children, this shows the information you gave us. You can claim Child Tax Credit for a child until the end of the academic year in which they turn 16. You can also claim for a young person who is aged 16 or over, and under 20 if they are:

- in full-time non-advanced education
  - in approved training
  - registered with a Career Service, Connexions, local authority support service or similar organisation.
- Read page 3 of these notes for more information.

#### Childcare costs

This shows if you qualify for childcare costs because you work. You get help with childcare costs if you work 16 hours a week or more. If you are a couple, both of you must work at least 16 hours a week, or one of you must work at least 16 hours a week and the other is incapacitated and getting a disability benefit, in hospital, in prison or entitled to Carer's Allowance. You can get help for a child up to:

- the Saturday following 1 September after their 15th birthday, or
- the Saturday following 1 September after their 16th birthday if they have a disability.

There is more information on pages 3 and 7.

**i** For more information about childcare costs or to check if your childcare provider qualifies see our leaflet WTC5 *Working Tax Credit - Help with the costs of childcare*. To get a copy go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) or, if you don't have access to the internet, phone our helpline.

## STEP A – Your personal circumstances

### You (and your partner, if you have one)

**We treat you as a couple** if you are:

- married, or
- in a civil partnership

unless you are legally separated or your separation is likely to be permanent.

**We treat you as a couple** if you are living with someone else as if you are:

- married, or
- in a civil partnership.

We still treat you as a couple if you are living apart temporarily - for example one of you is working away.

### ***If you have a disability***

You may get the disability element or severe disability element of Working Tax Credit. See page 5 for the qualifying conditions.

### Qualifying children and young people

This can include children until their 16th birthday and young people aged from 16 but under 20 years old.

### ***Full-time education***

A young person is in full-time non-advanced education if they started, accepted or enrolled on their current course before age 19 and are:

- at school or college (not at university)

- doing subjects up to and including A level, NVQ level 3, Scottish Highers or Advanced Highers (not a higher national certificate or a degree), and
- in lessons for an average of more than 12 hours a week in term-time, or
- on a traineeship (in England only).

A young person still counts as being in full-time education if they:

- are on study leave (getting ready for exams)
- are off sick but will go back when they're well again
- have just finished a course and are registered to start another course next term.

The education **cannot** be provided by an employer or an office held by the young person.

If you're not sure if a young person is in full-time education, please phone our helpline.

The child element for a young person aged 16, 18 or 19 will automatically stop each year unless you tell us that they are continuing in full-time non-advanced education or approved training. If a young person is 17 you do not need to tell us.

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

*In England* - Foundation Learning Programmes, Access to Apprenticeships.

*In Scotland* - Get Ready for Work or Skillseekers.

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

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

A course provided by an employer as part of a job contract doesn't count as approved.

If your child is under 18, has recently left full-time non-advanced education or approved training and is registered with a careers service, Connexions, local authority support service, Ministry of Defence or similar organisation you may be able to get help for them for up to 20 weeks. For more information go to

[www.hmrc.gov.uk/taxcreditover16s](http://www.hmrc.gov.uk/taxcreditover16s)

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

If your child has a disability you may get extra Child Tax Credit if:

- you receive Disability Living Allowance (DLA) or the Highest Rate Care Component of DLA, or Enhanced daily living component of Personal Independence Payment for your child, or

- the child is registered blind or came off the blind register in the 28 weeks before you claimed tax credits.

### Childcare costs

You can get help towards your childcare costs if your childcare provider is registered or approved. If you're not sure, please ask them.

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

Registration and approval bodies include:

- Ofsted in England
- Care and Social Services Inspectorate Wales
- Scottish Commission for the Regulation of Care in Scotland
- a Health and Social Services Trust in Northern Ireland.

### **i Help**

If you need any help please:

- go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0345 300 3900** or textphone on **0345 300 3909**.

**Are your personal circumstances correct and complete at Step A?**

Yes - Go to Step B on page 4  
No - Phone our helpline

## STEP B – Changes in your personal circumstances

### What to check at Step B on your Annual Review

Tax credits are flexible and change when your life changes. Your Annual Review shows the changes you have already given us. If anything else has changed and you have not told us, please tell us now. Pages 4 to 7 tell you the changes you need to tell us about - they could affect the amount of money you get.

#### Have you made more than one claim?

If you made more than one tax credits claim in the year you will get a renewal pack for each claim. For example, if you claimed as an individual then later claimed as part of a couple, you may need to reply to each pack we send you.

#### Changes in your family

##### You must tell us within one month

If you claimed:

- **as a single person** but you are now married or in a civil partnership, or living with someone as if you are married or in a civil partnership,
- **jointly with your spouse or civil partner** but you have legally separated or your separation is likely to be permanent,
- **jointly with your partner** but you are no longer living together as though you are married or in a civil partnership,
- **jointly** but your partner has died.

If a child leaves the family to live with someone else. This includes a child:

- taken into care or fostered to another family
- looked after by a local authority, or
- found guilty by a court and sentenced to custody or detention for more than four months.

If a child or young person dies.

If a child or young person stops being registered as blind.

If a child or young person starts to claim in their own right:

- Employment and Support Allowance
- Income Support
- Incapacity Benefit

- income-based Jobseeker's Allowance, or
- Child Tax Credit or Working Tax Credit.

If a young person:

- leaves full-time, non-advanced education or approved training before their 20th birthday
- starts full-time, non-advanced education provided by an employer or any office they hold
- stops being registered with the careers service, Connexions, Ministry of Defence, or similar organisation within the EU
- starts to have their training provided under their contract of employment
- starts paid work for 24 hours or more a week and they're not in full-time, non-advanced education or approved training
- under the age of 20, starts an advanced education course (for example, a course leading to a degree, a diploma of higher education, a higher national diploma, a higher national certificate of Edexcel or the Scottish Qualifications Authority, or a teaching qualification).

If a young person gets married, enters a civil partnership, or starts living with a partner as if they are married or in a civil partnership.

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. If you think that you should not have to pay back an overpayment because you met your responsibilities, but we did not, you must contact us within three months of the date of your final decision notice. For more information go to

[www.hmrc.gov.uk/leaflets/cop26.pdf](http://www.hmrc.gov.uk/leaflets/cop26.pdf)

You may also have to pay a penalty.

#### Also please tell us as soon as you can if:

- you or your partner has a baby
- a child or young person joins your family.

If you don't tell us, you may not get all the money you are entitled to.

## STEP B – Changes in your personal circumstances

### Changes in a disability

#### **If you have a disability**

If you receive a qualifying sickness or disability-related benefit you may be entitled to claim the disability or severe disability element of Working Tax Credit. To get the disability element you must meet all three qualifying conditions.

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

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

**Condition 3** - receive or have received a qualifying sickness or disability related benefit.

#### **If you have a severe disability**

You can get the severe disability element of Working Tax Credit if you receive the:

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

or it has been suspended because you are in hospital.

If you are part of a couple, you don't have to be working to get the severe disability element of Working Tax Credit, as long as your partner works.

#### **Child disability elements**

You may get extra Child Tax Credit if:

- Disability Living Allowance (DLA), Personal Independence Payment (PIP), the Highest Rate Care Component of DLA, or the Enhanced daily living component of PIP is payable for the child, or it has been suspended because they are in hospital, or
- the child is registered blind or came off the blind register in the 28 weeks before you claimed tax credits.

You should tell us if you (or your partner, if you have one) or your child no longer meet the qualifying conditions for getting the disability or severe disability element of Working Tax Credit or Child Tax Credit.

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty.

**i** For more information on:

- disabilities which put you at a disadvantage in getting a job
- qualifying sickness or disability-related benefits

go to [www.hmrc.gov.uk/taxcredits/tc956.pdf](http://www.hmrc.gov.uk/taxcredits/tc956.pdf) or, if you don't have access to the internet, phone our helpline.

### Changes to where you live

Tell us as soon as possible if you change your home address.

**You must tell us within one month** if you (or your partner, if you have one):

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

If you do not tell us about these changes, you could build up an overpayment that you have to pay back. You may also have to pay a penalty. If you (or your partner if you have one) have been overpaid tax credits for this tax year or in the past, we may recover this from your ongoing award and your payments may change. Your award notice will tell you if this affects you.

You may still qualify for tax credits if you do not live in the UK but you are:

- a national of another country in the EEA or of Switzerland, and you work in the UK, or
- a Crown Servant posted overseas or their accompanying partner, or
- a national of
  - a country in the EEA, including the UK, or
  - Switzerlandliving in the EEA or Switzerland and you receive Incapacity Benefit, State Pension, Widow's Benefit/Bereavement Benefit, Industrial Injuries Disablement Benefit, contributions-based Employment and Support Allowance or Severe Disablement Allowance.

**i** For more information go to [www.hmrc.gov.uk/taxcredits/start/who-qualifies/not-in-UK/live-out-of-UK.htm](http://www.hmrc.gov.uk/taxcredits/start/who-qualifies/not-in-UK/live-out-of-UK.htm)

## STEP B – Changes in your personal circumstances

### Changes to your work or benefits

#### You must tell us within one month if:

- you get Working Tax Credit (WTC) and your maternity leave lasts longer than 39 weeks
- you stop working
- your usual working hours change so that you work
  - less than 16 hours a week, or
  - less than 24 hours a week, or
  - less than 30 hours a week (for couples with children, you can add your working hours together to make 24 or 30 hours as long as one of you works at least 16 hours)
- you receive the disability element of WTC and you start working less than 16 hours a week
- you were involved in industrial action for more than 10 days in a row
- you are laid off
- you do not return to work after
  - paternity/additional paternity leave
  - adoption/additional adoption leave
  - illness or incapacity for work
  - strike periods
  - suspension during investigation
- you start or stop getting Income Support, income-based Jobseeker's Allowance or income-related Employment and Support Allowance, or Pension Credit.

For more information about the qualifying benefits go to

[www.hmrc.gov.uk/taxcredits/tc956.pdf](http://www.hmrc.gov.uk/taxcredits/tc956.pdf)

If you or your partner (if you have one) have been overpaid tax credits for this tax year or in the past, we may recover this from your ongoing award and your payments may change.

We will show this on your award notice.

#### Please tell us as soon as you can if:

- the hours you work go up to
  - 16 hours or more a week, or
  - 24 hours or more a week, or
  - 30 hours or more a week (for couples with children, you can add your working hours together to make 24 or 30 hours as long as one of you works at least 16 hours a week)
- you no longer meet the disability conditions, see page 5
- you change your employer.

### Changes in your childcare

For couples to get the childcare element of WTC you both must work at least 16 hours a week or one of you must work at least 16 hours a week and the other is incapacitated and getting a disability benefit, in hospital, in prison or entitled to a Carer's Allowance.

### Changes you must tell us about

If you have been claiming for help with childcare, you must tell us about the following changes **within one month**:

- you no longer meet one of the conditions above
- your childcare provider stops being registered or approved
- you start using a childcare provider who is not registered or approved for tax credits purposes
- you start using a relative to look after your child, in the child's home
- your child reaches age 15 (or 16 if they are disabled), read the 'Note'.

**Note:** You can only claim the childcare element for a child up to:

- the Saturday following 1 September after their 15th birthday, or
- the Saturday following 1 September after their 16th birthday if
  - the child is registered blind, or came off the blind register in the 28 weeks before you claimed tax credits, or
  - Disability Living Allowance or Personal Independence Payment is in payment for that child or it has been suspended because they are in hospital.

### Have your childcare costs changed?

Check the information below and use the examples to help you work out your childcare costs.

### Changes in your childcare costs

#### You must tell us about the following changes within one month.

- Your childcare costs stop.
- Your average weekly costs fall to zero, or fall by £10 or more because you pay less costs, you get childcare vouchers or payments from your employer, or from a government scheme.
- If you pay **fixed weekly** childcare costs and your **actual** costs go down by £10 a week or more. The change must be in each week for **four weeks in a row**.
- If you pay **different amounts** (either weekly or monthly) at different times (for example, you pay more in the school holidays than at term-time) and your new **average** weekly costs go down by £10 or more.

**Also tell us** if your average or fixed weekly costs go up by £10 a week or more.



## STEP B – Changes in your personal circumstances

### **The average weekly amount you pay your childcare provider**

Only include costs you actually pay yourself.

#### **Do not include:**

- any amount paid by your employer, in money or in vouchers towards your childcare costs (including vouchers through salary sacrifice)
- any amount paid by a local authority or local education authority towards the cost of childcare for children aged three or four years old
- any amount paid by a government scheme, for example, the Upfront Childcare Fund to help you start work.

### **If you have just arranged a childcare provider and have not started paying them**

Ask your provider how much they intend to charge you and work out your weekly average over the next 52 weeks.

### **Childcare costs - paying different amounts at different times** (for example, you pay more during school holidays than term-time)

#### **Example 1**

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  $(£100 \times 10) + (£60 \times 39) = £3,340$ .

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

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

#### **Childcare costs - 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. 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 not more than seven days before. You will need to tell us the:

- start and end dates of the childcare
- actual cost of the childcare
- childcare provider's details.

### **Childcare costs paid monthly**

#### **Example 2**

Carmen pays for registered childcare monthly but the amount she pays varies from month to month.

In April she paid nothing and her other monthly payments in the last 12 months were:

£200 a month for February, October and December	£600
£400 a month for July and August	£800
£150 a month for the other six months	£900
	<hr/>
	£2,300

Carmen's average weekly costs are therefore  $£2,300 \div 52 = £45$ .



For more information about childcare costs or to check if your childcare provider qualifies read our leaflet *WTC5 Working Tax Credit - Help with the costs of childcare*. To get a copy go to [www.hmrc.gov.uk/leaflets/wtc5.pdf](http://www.hmrc.gov.uk/leaflets/wtc5.pdf) or, if you don't have access to the internet, phone our helpline.

### **Your income**

From April 2014 Step B of your Annual Review may show income that we have received from your employer(s) and/or occupational pension provider(s) *if applicable*. You will need this information when you work out your income details at Step C and complete your Annual Declaration.

**Are your change of circumstances and income details correct and complete at Step B?**

Yes - Go to Step C on page 8  
No - tell us straightaway



#### **Help**

If you need any help please:

- go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
- phone our helpline on **0345 300 3900** or textphone on **0345 300 3909**. For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus) or phone us.

# STEP C – Complete your Annual Declaration

## Parts 1 and 2 - Your benefits or income details

**You must complete Part 1 or Part 2.**  
If your Annual Review asks for income details for tax year 2012–13 and 2013–14, you must complete Part 1 and Part 2 if applicable.

**Do you have your income details?** If you are self-employed or have other income from Self Assessment and you don't have actual income figures, you can give us an estimate. You must tell us your actual income as soon as you can and by no later than 31 January.

**Certain benefits**  
Do not put 'X' here if during any period covered by this Declaration you started work and received a run on payment of one of these benefits.

**Income details**  
If you are an employee, do not leave this box blank. Please use the Working Sheet on page 11 to work out your earnings for the year to 5 April 2014. Step B of your Annual Review may show your employment income for 2013-14. You need to check that these details are correct and complete. You need to remember to declare these figures when you renew your tax credits. You can find out what you've earned from your P45 or P60 or your final payslip. **Please don't send these to us.**

*Example - 'Total pay to date' on P45*

*Example - 'Total for year' on P60*

If you received Statutory Maternity, Paternity or Adoption Pay, and for other deductions, see the Working Sheet on page 11.

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

- 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 (**do not** include Incapacity Benefit if you claimed before 1995 and have received it ever since)
- taxable Income Support (this only applies if you were in a couple, and the person receiving Income Support was on strike).

If you're not sure what benefits you got, or how much, please contact your Social Security office or Jobcentre Plus.

**Income from self-employment**  
If you are self-employed you must tell us about your profits for the year to 5 April 2014. Use the notes on page 9 to help you work out your profit or to find out what figures you need to take from your tax return.

**Benefits in kind from your employer**  
Your employer will give you the details you need on a form P11D or P9D. Step B of your Annual Review may show your payrolled benefit in kind income for 2013-14. You need to check that these details are correct and complete. You need to work out any benefits in kind that you don't receive through your payroll, such as for a car. Please use the working sheet on page 12.

**For help with other income, personal circumstances and Declaration, go to page 10.**

## STEP C – Complete your Annual Declaration

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

If you:

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

please go to

[www.hmrc.gov.uk/forms/tc825.pdf](http://www.hmrc.gov.uk/forms/tc825.pdf)

If you don't have access to the internet, phone our helpline.

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

### Help

If you need any help please:

- go to [www.hmrc.gov.uk/taxcredits](http://www.hmrc.gov.uk/taxcredits)
  - phone our helpline on **0345 300 3900** or textphone on **0345 300 3909**.
- For our opening hours go to [www.hmrc.gov.uk/contactus](http://www.hmrc.gov.uk/contactus) or phone us.

### *If you are self-employed*

#### *If you haven't filled in your tax return for 2013-14*

You need to estimate your profits. You must tell us the actual amount of your profits as soon as possible and no later than 31 January.

If you don't have all the information you need, you will have to make a best guess. If it was about the same each week or month, multiply this by:

- 52 if you are paid weekly
- 12 if you are paid monthly
- 13 if you are paid every four weeks.

If you didn't get the same amount each time you were paid, you will have to add up all the money you received during the year.

#### *If you've filled in your tax return for 2013-14*

Enter your total profit for the year in box 2.4. Copy this amount from one of the following:

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

#### *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 2.4 amount - for example, rental income. Include any amounts from:

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

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

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

You'll have entered a figure in:

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

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

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

#### *If you traded outside of the UK in 2013-14*

You should enter your profit in British pounds, **not** the foreign currency. Phone our helpline if you need any help with this.



## STEP C – Complete your Annual Declaration

### Working Sheet – Earnings as an employee from all jobs for the year 6 April 2013 to 5 April 2014

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

#### First enter your earnings

If you worked outside the UK in 2013-14 you should enter your earnings in British pounds, not the foreign currency. Total pay from all your employed work, including any tips and gratuities and Statutory Sick Pay. Enter the **gross** amount (before tax and National Insurance contributions are taken off).

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

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

Strike pay from your trade union.

Payment for work you did in prison or on remand.

#### Earnings total

#### Now enter your deductions

Work expenses you have paid out and that your employer has not paid back to you. The expenses must be wholly, exclusively and necessarily in the performance of your duties.

Tax-deductible payments you have made and have not been paid back for. For example, fees to professional bodies, agency fees, indemnity insurance.

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

Gift Aid payments and personal pension contributions you paid into a registered scheme. Include Free-Standing Additional Voluntary Contributions and payments to Stakeholder pensions. Enter the gross amount. **Don't include** anything you paid into an occupational pension scheme (where your employer took the pension contributions from your pay before deducting tax).

Statutory Maternity, Paternity or Adoption Pay. If your payments were more than £100 a week, enter £100 in the box for each week. For example, if you got them for 30 weeks, enter £3,000. If your payments were less than £100 a week, enter the amount you received. 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 2.2. *Don't include the pence.*

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

**STEP C – Complete your Annual Declaration**

**Working Sheet – Company car and fuel, taxable vouchers and benefits in kind for the year 6 April 2013 to 5 April 2014**

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

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

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

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

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

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

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

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

Expenses payments made to you or on your behalf - shown on P11D sections J, M or N or P9D section A(1). You might be able to reduce this amount by claiming a deduction of expenses allowed for certain Income Tax purposes. Please phone our helpline.

**P9D or P11D Total.** Enter this amount in box 2.3. *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"/>

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

## STEP C – Complete your Annual Declaration

### Working Sheet – Other income for the year 6 April 2013 to 5 April 2014

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

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

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

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

Property income. **Don't include** income from the Rent a Room scheme. Don't include anything you have already included in box 2.4. If your rental property made a loss, go to [www.hmrc.gov.uk/forms/tc825.pdf](http://www.hmrc.gov.uk/forms/tc825.pdf) or, if you don't have access to the internet, phone our helpline.

Income from trusts, settlements and estates. You will find details on certificate R185, which the trustees or administrators should have given you. Enter the **gross** amount (before tax is taken off).

Foreign income, for example, income 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.

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

#### Total

Add together totals for you and your partner

**Take off £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 miscellaneous taxable income not included above, enter it here. Please phone our helpline if you need more information about this.

**Total other income.** Enter this amount in box 2.5. **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"/>
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£ <input type="text"/>	£ <input type="text"/>

## More information

### *How we use your information*

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

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

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

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

### *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)

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

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