

How to claim

Online

You can check if you qualify for tax credits and apply online at the HM Revenue & Customs (HMRC) tax credits website.

By Post

If you prefer to apply in writing, you can get a claim form from your nearest HMRC Enquiry Centre or Jobcentre Plus (social security office in Northern Ireland), or by phoning:

England, Scotland and Wales: 0845 300 3900
(textphone 0845 300 3909)

Lines are open every day (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday), from 8.00 am to 8.00 pm.

If your circumstances change

If you're already receiving Working Tax Credit it is very important to let HMRC know if your family or income circumstances change, so that you get paid the correct amount.

Tax Credits helpline: 0845 3003 900
(Textphone 0845 3003 909)

The Tax Credits helpline is open from 8.00 am to 8.00 pm, seven days a week (except Christmas Day, Boxing Day, New Year's Day and Easter Sunday).

What to do if you have problems or complaints

You can get a leaflet about the complaints procedure from the Tax Credits helpline on 0845 3003 900.

All information in this leaflet is current from April 2007.

Information on Tax Credits



tel: Kennet Contact Centre
01380 724911

Email: kennetcontactcentre@kennet.gov.uk

Website: www.kennet.gov.uk

What are Tax Credits?

- ◆ The Child Tax Credit is not a tax but money for working and non-working families with children. It is payable to the main carer of the children.
- ◆ The Working Tax Credit is for people in work. You do not need to have children to get this. It will be payable to the main wage earner. It also includes a Childcare Tax Credit for working families who have to pay for childcare.

Child Benefit will continue to be payable. Tax Credits do not affect it, but HM Revenue & Customs are responsible for paying it.

Working Tax Credit

If you're in work but on low pay, you can apply for Working Tax Credit to top up your earnings. You can claim this whether you're employed or self-employed and you may get extra if:

- you're a parent or responsible for one or more children or young people
- you pay for childcare
- someone in your household is disabled
- you're over 50

Working Tax Credit is designed to help people on low incomes whether they are employed or self-employed and can include support for qualifying childcare. Extra help is available for people working 30 or more hours per week, disabled people, or people over 50 who recently returned to work after a period on benefit.

How to find out if you qualify

To claim Working Tax Credit, you have to be aged 16 or over, and work for 16 hours or more a week. Usually you have to live in the UK, but you may still qualify if you live somewhere else.

Tax Credits are based on your household circumstances, so you need to provide information relating to the different elements that make up the allowance, including:

- your earnings and the average number of hours you work a week
- your partner's earnings (if you have one) and their average hours of work
- any benefits you may be claiming
- the number and ages of children in your family
- the amount you spend each week on childcare

To find out if you qualify, simply complete the online questionnaire on the HM Revenue & Customs (HMRC) website.

You will automatically be assessed for Working Tax Credit and Child Tax Credit at the same time and the result of the questionnaire will also provide you with an estimate of how much you may be entitled to.

For guidance on how to claim refer to page 8

How much will you get?

The amount you get depends on various things, including your annual income.

The payment is made up of two elements:

- a family element paid to any family with at least one child and worth up to £545 (2007-2008 tax year)
- a child element paid for each child in the family and worth up to £1,845 (2007-2008 tax year)

You may get more if you care for a child under one, or a disabled child.

The other tax credit you may be entitled to, if either you or your partner is working, is called Working Tax Credit, and this includes a childcare element to help families who are working and spending money on childcare.

How to find out if you qualify

Tax Credits are based on your household circumstances, so you need to provide information about:

- your earnings
- your partner's earnings (if you have one)
- the number of children in your family

To find out if you qualify you can complete an online questionnaire on HM Revenue & Customs (HMRC) website.

You will automatically be assessed for Child Tax Credit and Working Tax Credit at the same time and the result of the questionnaire will also provide you with an estimate of how much you may be entitled to.

How much will you get?

The amount you receive depends on various things, including your annual income. The payment is made up of different elements:

Working Tax Credit elements	Maximum amount due for the 2007-2008 tax year
Basic element paid to everyone who is entitled to receive Working Tax Credit	£1,730
Second adult element	£1,700
Lone parent element	£1,700
An element payable if you work (jointly) 30 hours or more per week	£705
Disability element	£2,310
Severe disability element	£980

An element payable if you're over 50	£1,185 (if you're working between 16 and 29 hours per week) £1,770 (if you're working over 30 hours per week)
A childcare element, where you can get back up to 80 per cent of your costs for qualifying childcare	£175 maximum eligible cost per week if you're paying for one child £300 maximum eligible cost per week if you're paying for two or more children

The other tax credit you may be entitled to if you have young children or children in full-time education is called Child Tax Credit.

For guidance on how to claim refer to page 8.

Child Tax Credit

Child Tax Credit is a means-tested allowance for parents and carers of children or young people who are still in full-time education.

All families with children can claim Child Tax Credit if their income is no more than £58,175 a year (up to £66,350 if you have a child under one).

How much you get depends on things such as:-

- how many children or qualifying young people live with you
- whether any child or young person is disabled
- your income

You don't have to be the child's parent to qualify – anyone who's mainly responsible for a child can claim. If you share responsibility with someone else whom you live with as if you were married or civil partners, you must claim together whether you're married or civil partners or not.

If you share responsibility with someone else who doesn't live with you, and the children or young people also live with them for part of the time, you need to decide between you who has main responsibility. Only the family with main responsibility can claim Child Tax Credit.

