



EXAMPLE OF CREDIT AWARD

Helpline 0345 300 3900
Textphone 0345 300 3909

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

NAME XXXXXXXX
XXXXXXXXXXXXXXXXXX
ADDRESS XXXXXX
XXXXXX
XXXXXX

HMRC OFFICE
ADDRESS
XXXXXXXXXXXXXXXXXXXX
XXXXXX
XXXX
XXXXX

Issue Date DATE

Tax credits award for DATE to DATE

NAME XXXXXXXX
NAME XXXXXXXXXXXXX

National Insurance number XXXXXXXX
National Insurance number XXXXXXXX

Summary

Tax credit for the period - see Part 2

Working Tax Credit £XXXX
Child Tax Credit £XXXX

Amounts still to be paid to you for the period shown above - see Part 3

Working Tax Credit to NAME XXXXXXXX £XXXX
Child Tax Credit to NAME XXXXXXXXXXXX £XXXX

Tax credits are based on your personal circumstances and income for the whole tax year. After the end of the tax year, when all the information is known, we make a final decision about how much you are entitled to receive.

Part 1 shows your circumstances, including your income. Please check this part and tell us immediately if anything is wrong, missing or has changed.

Part 2 is for information. It shows how we calculate your tax credits.

Part 3 gives details about any payments we will make for the period shown above.

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

Why we are writing to you

Although we received your claim on DATE, you are entitled to tax credits from DATE

What to do now

Please check the details on this award notice and tell us if anything is wrong, missing or incomplete.

It's important you tell us about changes to your circumstances when they happen otherwise you could be overpaid and may have to pay money back. See the enclosed notes for more information.

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If your payments have gone down

If you cannot meet your essential living expenses because your payments have gone down, please contact us. We may be able to make extra payments.

Other help you may get

Receiving tax credits may mean you can get other benefits that are not provided by us. For more information, please phone the Helpline.

The information below may help you apply.

The income we have used to calculate your tax credits is £XXXX

Part 1 Personal circumstances

Your tax credits are based on your personal circumstances. We hold the following details on DATE Please tell us immediately if anything is wrong, missing or incomplete because if you receive more money than you are entitled to, you will have to pay the money back.

Claimants

Your tax credits are based on you being part of a couple. If you have separated, please tell us. You may be able to make a new claim to tax credits, either on your own or as part of a new couple.

Tax credits take account of the hours you work. We need to know whether you work

- less than 16 hours a week
- between 16 – 23 hours a week
- between 24 – 29 hours a week
- 30 hours a week or more.

Tell us if your hours change so you move from one of the above groups into another.

For couples with children it is your joint working hours that count, but one partner must work at least 16 hours a week.

NAME XXXXXXXX

You work 28 hours a week.

NAME XXXXXXXX

You claimed tax credits jointly with the person named above.

Qualifying children and young people

For children born on or after 06/04/2017 we normally only pay the child element for up to 2 children and young people. The children and young people we are paying child element for are detailed in Part 2 of this letter. For more information see the notes.

2 aged under sixteen.

CHILDREN(S) NAME(S)

1 aged between sixteen and twenty.

CHILDREN(S) NAME(S)

Childcare costs

You have no qualifying childcare costs. If you start to pay for childcare and you qualify for Working Tax Credit you may be able to claim the childcare element of Working Tax Credit. Contact us for details.

Income

This is the information we have about your income. Please contact us immediately if it is not correct.

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Tax credits award for DATE to DATE

NAME XXXXXXXX
NAME XXXXXXXX

National Insurance number XXXXXXXX
National Insurance number XXXXXXXX

Continued

Your income for the year DATE to DATE

NAME XXXXXXXX

Income from self-employment

£ XXXX

Your total income

£ XXXX

NAME XXXXXXXX

Earnings as an employee

£ XXXX

Income from self-employment

£ XXXX

Total income for the year from DATE to DATE

£ XXXX

Has your income changed?

Please tell us if your income goes up or it goes down. This helps us to keep your payments on the right track.

Income gone down? – tell us now, you may be due more tax credits

If you are due more tax credits, we will increase your remaining payments straightaway. After DATE we will send you a Renewal Pack. Once you have told us your actual income for the year from DATE to DATE, we will check your whole award. If we owe you any money we will pay it

Income gone up? – tell us now to keep your payments on the right track

This does not usually affect your tax credits payments for this year. They will stay the same until DATE as long as there are no other changes in your income or circumstances.

From DATE your payments will be based on income of £XXXX. If your income is more and you do not tell us until you complete your Renewal Pack, you may be paid too much from DATE onwards. If you are overpaid, we will reduce your payments to collect back any overpaid amount.

What to do if you think that something is wrong

If you think that something on this award notice is wrong or missing then contact us straightaway and we will try to put it right. If we cannot resolve your problem and you are not satisfied, write to us at the address on page 1 and ask us to look at the decision again. You must do this within 30 days of the date of this award notice. We call this mandatory reconsideration.

When we have looked at the decision again, we will send you a notice to tell you what we have done. If you are still unhappy with the decision, the notice will tell you how to appeal.

For more information:

- go to www.gov.uk/tax-credits-appeals-complaints or
- phone our helpline and ask for our factsheet WTC/AP What to do if you think our decision is wrong.

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Part 2 How we work out your tax credits

The amounts shown in this Part are provisional until your actual income and personal circumstances are known and we make a final decision after DATE

Tax credits are made up of elements. The elements you receive and the periods you receive them for are shown below. Your income may reduce the amount of tax credits you receive. We show any reductions below.

Working Tax Credit elements

Basic	from	DATE	to	DATE	£ XXXX
Second adult	from		to	DATE	£ XXXX
Total Working Tax Credit elements (other than childcare)					£ XXXX
Reduction due to your income					£ XXXX
Amount for the period					£ XXXX

Child Tax Credit elements

A child element may be paid for a child from birth until the day before 1 September following their 16th birthday.

After that, a child element may be paid for a young person under 20 who is studying for a qualification up to and including A level, NVQ level 3 or Scottish national qualifications at higher or advanced level or equivalent, or who is on an approved training course. This does not include studying for a university degree or similar qualification.

You must tell us straightaway if a child over 16 and under 20 enters or leaves full-time non-advanced education or approved training. A child element for a young person aged 16, 18 or 19 will automatically stop each year unless you tell us they are continuing in full-time non-advanced education or approved training. If you are receiving the child element for a young person aged 17 and they are continuing in full-time non-advanced education or approved training, you will automatically continue to receive the child element.

A child element may also be paid for 20 weeks after a young person leaves full-time non-advanced education, provided they are still under 18 and have registered for work or training with a careers service, Connexions or equivalent. To claim this, you must tell us about that registration within 3 months of the date they leave full-time non-advanced education.

Child elements for children

CHILDREN(S) NAME(S)

2 child elements from DATE to DATE £ XXXX

Child elements for qualifying young people

CHILDREN(S) NAME(S)

1 child element from DATE to DATE £ XXXX

Family elements

Basic	from	DATE	to	DATE	£ XXXX
Total Child Tax Credit elements					£ XXXX
Reduction due to your income					£ XXXX
Amount for the period					£ XXXX

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Tax credits award for DATE to DATE

NAME XXXXXXXX

National Insurance number XXXXXXXXX

NAME XXXXXXXX

National Insurance number XXXXXXXXX

Continued

Part 3 Payments

Amount to be paid

Working Tax Credit

£XXXXX

Child Tax Credit

£XXXXX

Total. See Part 2 for details

£XXXXX

Minus

Payments already made by us

£XXXXX

Amount due to you

£XXXXX

Please contact us as soon as possible if you think any of these details are wrong. If you need to discuss financial hardship with us, help is available online or by phoning the helpline.

Summary of Payments

Working Tax Credit still to be paid to NAME XXXXXXXX

£XXXXX

Child Tax Credit still to be paid to NAME XXXXXXXX

£XXXXX

Total

£XXXXX

Working Tax Credit

Amount still to be paid to NAME XXXXXXXX

£XXXXX

Account details

We will use this account for any Working Tax Credit we pay direct to you, so it is important to tell us immediately if these details are wrong or change.

XXXXXXXXXXXX

Account name XXXXXXXXXXXX

Account number XXXXXX

Sort code XXXXXX

Building Society reference (if any)

Payment dates and amounts

We will make all payments direct to you.

DATE

£XXXXX

DATE

£XXXXX

Then every week until further notice

£XXXXX

We will usually pay you on a Thursday.

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Payments in DATE

We have used an income of £ XXXX to work out your payments from DATE . As soon as you know what your income for the year DATE to DATE is likely to be, tell us. This will help us keep your payments on the right track.

We will make all payments direct to you.

DATE £ XXXX

Then every week until further notice £ XXXX

Child Tax Credit

Amount still to be paid to NAME XXXXXXXXXX £ XXXX

Account details

We will pay all your Child Tax Credit into this account, so it is important to tell us immediately if these details are wrong or change.

XXXXXXXXXXXX

Account name XXXXXXXXXXXXXXX

Account number XXXXX

Sort Code XXXXX

Building society reference (if any)

Payment dates and amounts

DATE £ XXXX

DATE £ XXXX

Then every week until further notice £ XXXX

We will usually pay you on a Thursday.

Payments in DATE

We have used an income of £XXXXXX to work out your payments from DATE . As soon as you know what your income for the year DATE to DATE is likely to be, tell us. This will help us keep your payments on the right track.

DATE £ XXXX

Then every week until further notice £ XXXX

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