

PAYE reference

Please use these if you write or call. It will help to avoid delay.

National Insurance number

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Issued by

Telephone \_\_\_\_\_

Date \_\_\_\_\_

Before you complete this form read notes A and B on the enclosed sheet. They tell you more about the new credit. Phone our **Helpline** on **0845 300 10 36** if you need help completing this form.

**1** Please give the date of birth of a child living with you born after 5 April 1985. If you have more than one child, read note C.

For example 08 02 1992

D	D	M	M	Y	Y	Y	Y
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**2** Is the child your own child or looked after by you at your expense? Please tick

Yes

Go to **3**

No

**You cannot claim.**  
Do not return this form.

**3** Does the child live with you all the time? Please tick

Yes

Go to **4**

No

Read note D

**4** Tick one box only

• I am married and living with my spouse ... ..

Please turn over and go to **6**

• I am living with someone as husband and wife ... ..

Please turn over and go to **6**

• I am a single or lone parent ... ..

Go to **5**

If none of these apply, or you are not sure, contact your Inland Revenue office.

## For single or lone parents only

**5** Single or lone parents only:

Please tick this box and sign and date below to claim the Children's Tax Credit.

(Single or lone parent)

Signature

Date

 /  / 

Now turn to Page 3 and go straight to **15**

**For couples only (We will call your spouse or the person you are living with 'your partner' on this form)**

**6** Please give your partner's details here. This will help us to check that we give the right amount of credit. Your partner's National Insurance number will be on their payslip, P60, or notice of coding, if they have one.

• Partner's current **surname** only

• Partner's National Insurance number

**6.1** If you are a couple who will decide together how you want to claim the Children's Tax Credit go to **7**

**6.2** If you are part of a couple, but want to claim independently from your partner, go to **11**

**For couples who have agreed how they want to claim the Children's Tax Credit**

**7** Who has the higher income, you or your partner? *Please tick* You  Your partner

The person with the higher income must sign and date below to claim the Children's Tax Credit.

(Partner with higher income)  
Signature

Date

Go to **8**

**8** Do **either** you or your partner pay tax at the higher rate? *Please tick* Yes  *Read note E2 and go to* **10**  
If you are not sure, read note E1.

No  *Go to* **9**

**9** As neither you nor your partner pay tax at the higher rate you should now decide:

- if one of you is going to claim the full amount, or
- if you are going to share the credit.

Read note F and then tick only **one** of the three boxes.

9.1 We want the full Children's Tax Credit to go to the partner who signed at **7**  *No further signature is needed* *Go to* **10**

9.2 We want the full Children's Tax Credit to go to the partner with the lower income.  *The partner with the lower income must sign at 9.4* *Go to* **9.4**

9.3 We want to share the Children's Tax Credit equally.  *The partner with the lower income must sign at 9.4* *Go to* **9.4**

9.4 (Partner with lower income)  
Signature

Date

Go to **10**

**10** Have either you or your partner sent us a completed claim form for the Children's Tax Credit before? *Please tick* Yes  *Go to* **15**  
*After you have answered, go straight to* **15** *on Page 3.*

No  *Go to* **15**

## For a partner in a couple who wants to claim independently for the Children's Tax Credit

- 11** Do either you or your partner pay tax at the higher rate?  
If you are not sure, read note E1. *Please tick*
- Yes  *Read note E2 and go to 12*
- No  *Go to 13*

- 12** Only answer question 12 if you answered 'yes' to question 11.

Who has the higher income, you or your partner? *Please tick*

You  Only you can claim the Children's Tax Credit. *Go to 14*

Your partner  **You cannot claim**, but your partner can.

- 13** Only answer question 13 if you answered 'no' to question 11.

Who has the higher income, you or your partner? *Please tick*

You  How much credit you get depends on whether your partner also claims.  
If your partner claims, you will get 50% of the Children's Tax Credit.  
If your partner does not claim, you will get 100% of the credit. *Go to 14*

Your partner  You can only claim 50% of the Children's Tax Credit.  
If your partner has claimed separately, they can also have 50%.  
If your partner has already claimed 100% of the credit, we may need to reduce the amount they have. *Go to 14*

- 14** Sign and date below to claim the Children's Tax Credit.

Signature

Date

*Go to 15*

## For everyone

- 15** Please give a daytime telephone number if convenient. It will speed things up if we need to talk to you about your claim.

If your circumstances change after you have sent in this form, note G tells you what to do.

Please return this form to your Inland Revenue office. Their address is on Page 1.