



North Lanarkshire Council
Education, Youth and Communities

Education Maintenance Allowance

Part A : Guidance Notes

Part B : Instructions for Completion of Application Form

PLEASE RETAIN THIS BOOKLET, FOR YOUR INFORMATION

Session 2017 - 2018

PART A – GUIDANCE NOTES

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Part A

GUIDANCE NOTES

1. WHAT IS AN EDUCATION MAINTENANCE ALLOWANCE (EMA)?

- 1.1 Education Maintenance Allowance provides support for 16 to 19 year olds from low income families who undertake a full-time course at school or attend a programme of learning in a Community Learning & Development (CL&D) learning hub. Young people can receive £30 per week provided they regularly attend and make good progress with their learning.
- 1.2 This document describes the conditions which must be met for entitlement to EMA payment. All applications will be individually assessed to determine whether or not the applicant is eligible.

2. ARE YOU ELIGIBLE FOR EMA?

2.1 Age

Applicants must have reached the statutory school leaving age before application may be made. There are two intakes of eligibility, in line with the two school leaving dates.

16th birthday	Eligible from
Before 30 September 2017	17 August 2017
Between 1 October 2017 & 28 February 2018	8 January 2018

2.2 Household income

EMA is means tested and proof of household income for the previous financial year, in this instance 6 April 2016 to 5 April 2017, must be submitted with the application. Please see Page 2 of the application form for details of the income levels applied and Section 7 of the Instructions for Completion of Application Form (Pages 10 to 17 of this booklet) for further information.

2.3 Qualifying Date

In deciding eligibility, reference will be made to a “qualifying date”. For applications commencing in August each year, the “qualifying date” will be the first day of the academic session. For applications commencing in January each year, the “qualifying date” will be the first day of that term.

3. WHEN TO APPLY AND DEADLINES FOR SUBMISSION

- 3.1 Application packs will be available in schools, learning hubs and First Stop Shops from May / June 2017. School students who are eligible for the full academic session should submit their completed forms as soon as possible in order to ensure that payment of the award can commence early in the new session
- 3.2 School students who are entitled to apply for support from January 2018 are requested to submit their applications from November 2017 onwards.
- 3.3 Activity Agreement EMA applicants should submit their application form as soon as they are accepted on their learning programme.

- 3.4 Applicants are required to provide documentation in support of their application (see the Supporting Documents at Section 9 of the application form for details). Where these are not readily available, applicants are advised to submit an application form without the documents in order to meet the deadlines. Awards will **not** be made until all relevant documentation has been received. Any documentation not submitted with the original application must be submitted to the EMA Section no later than **6 April 2018** in order that any award due can be processed.

School students who remain in full-time education for a further academic session may be eligible for a future EMA award. A fresh application must be submitted for each academic year.

- 3.5 There are three deadline dates for the submission of application forms. Two of these relate to the backdating of any award made.

Date of eligibility (by age)	Deadline date	If submitted after deadline
17 August 2017	30 September 2017	Award will only be processed and paid from the date application is received.
8 January 2018	28 February 2018	Award will only be processed and paid from the date application is received.
All students	31 March 2018	Application will not be accepted / processed.

4. GENERAL INFORMATION

4.1 Lone Parent Status

Where the applicant lives in a one parent household, they will be required to submit proof of lone parent status. This can be in the form of the Tax Credit Award Notice (TCAN) showing that the parent “claimed as an individual” or a 2017-2018 council tax bill showing that the parent receives 25% discount as the only adult in the household.

4.2 Unsuccessful Applications

All unsuccessful applicants will be notified in writing that their application has not resulted in an award being made, including the reason for the application being unsuccessful.

4.3 Reassessments

The income used in assessing an EMA application is normally that for the previous financial year. For Session 2017-2018, the financial year which will be taken into account is 6 April 2016 to 5 April 2017.

If your household income was over the threshold in that period but has decreased since 5 April 2017 and is now under the relevant threshold for your household (see Page 2 of the application form for details of the thresholds), then you may request that the application be reassessed on your estimated income for the period 6 April 2017 to 5 April 2018.

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Documentation will be required confirming both the change in circumstances (e.g. due to loss of employment, reduction in earnings etc) and the current level of gross income. You should submit a letter requesting assessment on your current circumstances and supply proof of your current income.

(N.B. – where reassessment has been requested and results in the student becoming eligible for an EMA award, **payment will only be made from the date the request for reassessment has been received in the EMA Section.** In addition, the award will be made provisionally; payment will be suspended at a later date and you will be asked to provide further confirmation that your income remains under the relevant threshold.)

If you require further advice on reassessment, please contact the EMA Section on 01236 812430.

5. APPLICANTS WITH ADDITIONAL SUPPORT NEEDS

5.1 There may be a degree of flexibility in the eligibility of some students to an EMA.

Applicants with additional support needs may be eligible for EMA although not studying towards a recognised educational qualification. This will depend on their disability or additional needs. In such instances, the Learning Agreement or Activity Agreement will include targets which are appropriate to the applicant's abilities.

5.2 The requirement for the applicant to sign the Learning Agreement / Activity Agreement will be waived if the applicant has additional support needs which would make it impracticable to do so.

5.3 Young Carers

“Young Carers” are children and young people under 18 who help to look after a family member who is disabled, physically or mentally ill or has a substance misuse problem.

Where a student has been identified as a young carer, the school or learning hub may allow a degree of flexibility in their attendance or timekeeping, where they are satisfied the absence or late arrival has occurred as the result of their caring responsibilities.

6. THE AWARD

6.1 Successful applicants

Once an EMA award has been calculated successful applicants will be issued with a Learning Agreement or Activity Agreement and an Award Letter. Payment will only commence once the fully completed and signed Learning Agreement or Activity Agreement has been returned to the EMA section. **Learning Agreements signed after 30 April 2018 will not be accepted and no payment will be made.**

6.2 Learning Agreements / Activity Agreements

Learning Agreements / Activity Agreements **must** be completed in ink and must be signed by the applicant, their parent or guardian and the school / learning hub. Incorrectly completed Learning Agreements / Activity Agreements will be returned to the applicant for amendment, resulting in payment of the award being delayed.

7. PAYMENT OF THE AWARD

- 7.1 Payment to successful applicants will be made on a fortnightly basis in arrears and will be paid directly into the applicant's bank account. EMA awards **will not** be paid into any other person's account, except in the case of applicants with additional support needs. Applicants must contact the EMA Section if their bank details change as soon as the change occurs in order that a bank mandate form may be issued to update the details and any award due can be paid to the correct account.
- 7.2 Payment will only be made for weeks when the school or learning hub is deemed to have been open for a minimum of 3 days in that week. Further information on this may be obtained from the EMA Section.
- 7.3 Payments are not made during school / learning hub holidays, for example, Easter break, October week, Christmas break, etc.
- 7.4 Applicants who are absent from school / learning hub for a family holiday during the school term or placement in the learning hub will not be eligible for payment during this period of absence.
- 7.5 Any enquiry relating to non-payment of your award should be directed to the EMA co-ordinator within your school or the Key Worker in your learning hub.

8. STUDENTS IN HOME EDUCATION

Information on how the EMA programme may be applied to students who are in home education may be obtained from the EMA Section.

9. COMPLAINTS AND APPEALS

Education, Youth & Communities is committed to dealing with each EMA application efficiently and fairly. An explanation is provided where an application is refused. Appeals against decisions in relation to EMA can be addressed to the Head of Education (South), Education, Youth & Communities giving grounds for the appeal and providing evidence to support the appeal. Appeals may also be considered by elected members of the council.

Any appeal must be submitted within 1 calendar month of the date shown on the refusal letter.

10. DATA PROTECTION

- 10.1 Information given on an application form will be stored on a computer system by the council for purposes of assessment and payment of EMA.

The processing of personal information by North Lanarkshire Council is carried out in accordance with the Data Protection Act 1998. The information is held securely, treated confidentially and only used for statutory educational purposes or to improve the quality of the service.

Requests to access the information held should be made to the Head of Education (South) or the Head of Communication & Digital Learning, North Lanarkshire Council, Education, Youth & Communities, Municipal Buildings, Kildonan Street, Coatbridge ML5 3BT.

- 10.2 All EMA correspondence will be conducted between the EMA Section and the applicant, or with the applicant's parent or guardian and / or legal financial advisor, where appropriate.

PART B – INSTRUCTIONS FOR COMPLETION OF APPLICATION FORM

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Please read carefully. Failure to complete the application form properly could result in a delay to any award being made.

Section 1 (A): APPLICANT PERSONAL DETAILS

- Please provide a photocopy of your birth certificate – we are unable to accept passports, medical cards or baptismal certificates.
- Original documents will be returned as soon as possible.
- Enter your date of birth using DD MM YYYY format. For example if you were born on 12 April 2000 enter 12 04 2000
- If you have not been ordinarily resident in the UK for 3 years, you may still be considered for an EMA.

Section 1 (B): PERSONAL NATIONALITY AND RESIDENCY DETAILS

- To be eligible for an EMA, applicants must meet the nationality and residency requirements of the programme. In all cases applicants should provide evidence depending on their circumstances.
- More information about nationality and residency can be found in the EMA Guidance Document on the EMA website www.emascotland.com
- If you have not been resident in the UK for 3 years you must provide evidence of your residency status.
- Children who have moved to Scotland under the Syrian Vulnerable Persons Relocation Scheme (SVPRS) may be eligible to apply for EMA. Further details can be found on the EMA website www.emascotland.com

Section 2: COURSE/SCHOOL/LEARNING HUB DETAILS

- The school details relate to the school at which you intend to study from the start of the next school year, during the period which you would receive any EMA payment(s) if eligible.
- If you intend to study between two schools or school and college over the same period, enter details of the place at which you will spend the most time.
- If you are attending a learning programme at a Community Learning & Development (CL&D) Learning Hub, you should enter the details of the learning hub in this section.
- To be eligible for an EMA you must be attending school and/or college or learning hub for a minimum of 21 guided learning hours (timetabled hours including study periods).

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Section 3: BANK/BUILDING SOCIETY ACCOUNT

- The name of the person holding the account must be the EMA student only, except where the applicant has additional support needs which makes this impractical.
- To receive an EMA payment you **must** hold a bank/building society account which accepts payments by Bank Automated Credit System (BACS) Transfer. If unsure, please check with your bank/building society.
- Payments will normally be paid directly into your bank/building society account on a fortnightly cycle in arrears.
- Sort code – this is a 6 digit number (see (1) on diagram below)
- Account number – this is an 8 digit number (see (2) on diagram below)



Section 4: APPLICANT DECLARATION

- This section must be completed by the applicant.
- All applicants must read the Declaration carefully before signing. The signature **MUST** consist of both your forename and your surname.
- The only exception to this is where the applicant has additional support needs and is unable to sign their name.
- This page also includes a box where the applicant may enter any other information they believe is relevant, e.g. details of an existing medical condition.

Section 5: INDEPENDENT STATUS

- If you receive income support in your own right, please provide your most recent Income Support Benefits statement or a Tax Credit Award Notice (TCAN) TC602 (please see Section 7(A) of the application form. If unavailable, part B should be completed by the Department for Work and Pensions (DWP).
- If you are living under the care of the Local Authority, please include a letter from the Local Authority confirming your address and circumstances. This should be signed by an official from the Local Authority and include an official stamp.

Section 6: FAMILY DETAILS

- Please tick the appropriate box which refers to your household.
- If you have ticked the box which states that you live on your own, you do not need to fill in address details of parent(s)/carer(s) (section 6).
- Enter correct address details in boxes provided if you have ticked that you do live with a parent/carer.
- The term 'parent' as it appears can refer to your father, mother, carer, step-parent or parent's partner who lives in your home.
- The term 'partner' as it appears can refer to your spouse, civil partner or live-in partner.
- Please include proof of guardianship, e.g. child benefit letter, if living with someone other than your mother or father.
- Please include proof of Lone Parent status, e.g. current council tax notice showing you receive 25% discount as the only adult in the household or TCAN showing you receive tax credits "as an individual".
- Please include details of any other children in the household.
- Acceptable proof of other children in the household include:
 - TCAN
 - Child benefit letter
 - SAAS or college letter of award
 - School/college or university letter confirming enrolment of other dependent children.
 - Photocopy of birth certificate (for younger children only)

Section 7(A): HOUSEHOLD INCOME – INDEPENDENT APPLICANTS

- Please tick the appropriate box to indicate the benefit you receive.
- Please tick the appropriate box to indicate the income evidence being submitted.
- If you are in the care of the local authority, no income details are required.

Section 7(B): HOUSEHOLD INCOME – PARENT / CARER / GUARDIAN

- If your household has a Tax Credit Award Notice (TCAN) TC602 from HM Revenue & Customs (HMRC) for 2017-2018, based on household income for the period 5 April 2016 to 5 April 2017 (usually shown at the bottom of Page 2 or the top of Page 3), the complete finalised form should be submitted with the application form. If you are submitting this document, you do not need to complete the table at Section 7(B).
- If you do not have a TCAN as described above, details will have to be entered into the relevant boxes in Section 7(B). The following documentation must be provided if applicable.

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- TCAN's showing that the award of tax credits was based on estimated income cannot be accepted. In addition, the TCAN should show each parent / guardian / carer's income separately; those showing combined income cannot be accepted. **Please note, we are unable to accept a Tax Credit Review Notice as proof of household income or lone parent status.**

1. Social Security Benefits

- If receiving benefits please submit a P60U certificate, or alternatively take Part B attached to the Department for Work and Pensions or Jobcentre Plus office to be completed.

2. Earnings as an employee. (If you are self employed, please see section 4 below.)

- A 2017 P60 confirming earnings from employment or a valid week 52 / month 12 payslip (i.e. that issued at the end of the tax year in April 2017), providing these show year to date income.
- If you made pension contributions to an HM Revenue & Customs-approved pension scheme (other than through your employer), the grossed up¹ amount for year 2016-2017 from the total household income. You must provide evidence from the pension fund scheme. If you made contributions through your employer, you do not have to deduct anything².

Allowable Expenses Incurred:

Deduct

- Any expenses which you met from your earnings and which arose wholly, exclusively and necessarily in the course of your work (as well as travelling expenses necessarily incurred in the performance of your duties).
- Certain payments from your earnings which are deductible for income tax purposes, such as fees and subscriptions to professional bodies and learned societies, employee liabilities and indemnity insurance premiums, and agency fees paid by entertainers.
- Flat-rate expenses agreed by your employer and HM Revenue & Customs, to maintain or renew tools or special clothes (such as a uniform) that are necessary to do your work.
- If you paid such expenses and were not reimbursed by your employer, deduct the amount of these from your gross pay. If your employer reimbursed you, do not
 - include the reimbursed amount received in your claim, or
 - make any deductions from your earnings.

¹ For tax credit purposes the amount deducted is "grossed up". This is to convert the contribution to the amount before tax, e.g. the customer pays £100 into scheme – grossed up amount is £125 (£100 x (100 ÷ 80)), the '80' representing the 100 minus the basic rate of income tax.

² These are ignored because they are taken off before tax and the person's gross taxable pay will be reduced by the amount of the contribution. This ensures treatment of pensions is the same

3. **Benefits from your employer(s)** (e.g. company car and fuel, taxable vouchers and payments in kind from all jobs)

You may have received benefits from your employers which were not paid out in wages but which were taxable. These are called benefits in kind. Your employer should have given you information about these by 5 July 2017, usually on a form P9D or P11D. You do not have to work out the amount of each individual benefit – your employer will tell you the taxable values.

If you have not received a form P9D or P11D for the year 6 April 2016 to 5 April 2017 and you think you should have, ask your employer or phone HMRC.

For tax credit purposes HMRC takes into account the value of the following benefits in kind:

Any goods and assets your employer gave you that you could sell for cash or anything bought for, or paid to you, other than at market value. For example gifts of:

- food, drink, fuel, cigarettes, clothes etc. The amount to include should be found at section A of the P11D or third or fourth boxes in section A(2) of the P9D.
- any payments made by your employer which you should have paid. For example, if your employer paid your rent directly to your landlord or paid your gas, telephone or electricity bills or your income tax liability. Again, these amounts are shown on forms in section B of the P11D and section A(2) of the P9D (in the first, second and, if appropriate, fifth boxes).
- cash and non-cash vouchers and credit tokens, such as company credit cards. The value of these benefits is shown at section C of the P11D and at section B of the P9D (add together all the boxes at section B).
- Expenses payment made to you or on your behalf (shown at section J, M or N on form P11D or P9D section A(1)).

If you earn at a rate of £8,500 or more a year (including any benefits in kind), or you are a company director, the following benefits are also taxable and form part of your income for tax credit purposes:

- Mileage allowance payments, paid to you for using your own car for business, in excess of the tax-free “approved amount”. The taxable amount is shown at section E of form P11D.
- The cost, where your employer paid someone else for any other running cost (for example, insurance). The taxable amount is included with the other expenses at section N of the P11D.
- Any company car or car fuel benefits provided by your employer. These can be found at boxes 9 and 10 at section F of the P11D.

4. **Income from self-employment**

If you are in self-employment (either on your own or in a partnership), enter your profit:

- if you completed a Tax Return form SA200, your profit is the figure in box 3.10;
- if you completed a Tax Return form SA100, your profit is the figure in box 24 of the short return or box 71 of the full return;
- if you have more than one business, work out your total profit by adding together box 25 of the short return or box 71 of the full return from each of your tax returns.

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If self-employed, a Self-Assessment Tax Calculation Certificate (SA302) should be submitted. Alternatively, a completed Accountants Certificate should be submitted (see Part C) until a SA302 form is available. In this case, a provisional award will be made to allow time to obtain the SA302 form required.

Enter your total profits

minus

- The gross amount of any contributions you made to a pension scheme or retirement annuity contracts, unless you have already deducted these from employment income;
- The grossed up amount of any payments made to charity via gift aid;
- Any amount you added on for averaging perhaps because you are a farmer or market gardener with fluctuating profits. (Averaging is not allowed in tax credits claims).

plus

- any amount you deducted for averaging on the Self-employment pages of the full Tax Return.

Please round down this total to nearest pound before entering. For example, if your profits are £8,345.65, enter £8,345. Please note, if you carry on a trade outside the UK, you should enter your profit in British pounds, not in the foreign currency.

If your business received any other income or profits, for example rental income, include the profits.

If you are now self-employed but had no income from self-employment in 2016-2017 leave blank.

Working out your profits if you have not sent HMRC your tax return

Your business profits are the difference between:

- your turnover – all the money your business earned for work you have done or goods you have sold; and
- your allowable business expenses.

Do you have a yearly date on which you make up your books? If so, that is your accounting date. The profit to enter is your 12 months' profit up to your accounting date in the year to 5 April 2017. Please round down this total to the nearest pound. For example, if your profits were £8,345.65, enter £8,345. If you have only just started working for yourself or need help working this out, call the HMRC Self Assessment Helpline on 0300 200 3310.

Losses

If your business made a loss in the tax year 2016-2017 you deduct the loss from:

- any other income you may have for that year; or
- in a 2 parent application, any other income which you and your spouse or personal partner may have for that year.

If this does not use up the entire loss, the balance (that is, the unused part of the loss after deducting the amounts set against other income in the year) may be carried forward to be set against the profits of the same business in a future tax year.

For example, if you had a loss in 2015-2016 and there is some loss remaining after the deduction from total income for 2016-2017, the unused part of the 2015-2016 loss may be brought forward and deducted from the profits of the same business in the tax year 2016-2017.

If you have had benefits from more than one employer, add the figures together to show the amounts received from all employments. Enter the total of these benefits for the year to 5 April 2017 rounded down to the nearest pound. For example, if your 2016-2017 benefits were £254.36 enter £254.

If you

- Are not paid any mileage allowance for using your own car for business; or
- Receive less than the “approved amount” of these allowances

You can deduct the difference between the “approved amount” and what you receive from your employer, from your earnings as an employee (see previous section).

If you have ceased to be self-employed, you must still submit your final accounts to HM Revenue & Customs and, once this has been done, you will still be able to obtain a Self-Assessment Tax Calculation Certificate (SA302) showing your earnings from self-employment to the date you ceased trading.

5. Other Income

In addition to social security benefits and earnings from your work, we also take into account any miscellaneous income in the year 6 April 2016 to 5 April 2017. Enter the income you (and/or your partner) received. Then round down the total to the nearest pound. For example, if our total was £134.76, then enter £134.

Do not include the following:

- Maintenance received from a former partner;
- Working Tax Credit and Child Tax Credit;
- War pensions or pensions or annuities payable under German or Austrian law to victims of Nazi persecution;
- Income your children may have had, unless it is taxable in your name or your partner’s name.

Please note – While Student loans and other student grants are not included in the assessment of an applicant’s entitlement to EMA (with the exception of a dependent’s allowance paid as part of a grant), the EMA Section requires to see proof that the parent / guardian / carer received a loan or grant during the relevant financial year. Student loan repayments and grants paid to cover the cost of tuition fees, child care etc should not be deducted from your total income.

6. Notional income

Notional income includes income you are treated as having received, even though you may not have. It may include:

- Income that you have deprived yourself of to get tax credits or more tax credits;
- Income that you were entitled to but did not apply for. For example, a social security benefit or allowances paid to local government councillors or civic dignitaries. This does not apply to:

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- a deferred state pension (although when it is paid, a social security pension lump sum or an enhanced state pension will count as “pension income” for tax credit purposes;
 - a deferred personal pension;
 - a deferred retirement annuity; or
 - a compensation for personal injury.
- Income you lost out on because you worked for less than the going rate (or for nothing) if the person you are working for, or to whom you are providing a service, has the means to pay. This does not apply to:
 - voluntary work (for example, helping out in a charity shop or Citizen’s Advice Bureau); or
 - employment or training programmes.

Please provide appropriate evidence.

7. UK Pensions

Enter the amount of any State Pension you received, including:

- The basic (or old age) pension
- The social security pension lump sum
- State earnings related pensions (SERPS)
- Graduated pension (graduated retirement benefit)
- Industrial Death Benefit
- Widow’s Pension
- Widowed Mother’s Allowance, Widowed Parent’s Allowance
- Any increase for a dependent child
- Any incapacity addition or addition for a dependent adult
- Any increases paid by the Department for Work and Pensions or Department for Social Development to up rate a guaranteed minimum pension

Do not include the Christmas Bonus or the Winter Fuel payment.

8. Other UK Pensions

If you received a pension other than a State Pension, include the full amount before any tax was taken off. Your pension provider should provide you with a P60 (or similar certificate) by the end of May each year showing the amount of pension paid and tax deducted.

Also include any annuity payments from a pension scheme. If your pension includes an extra amount because you were disabled by injury on duty, or by a work-related illness (compared to what would have been paid had you retired at the same time on ordinary ill-health grounds), exclude that extra amount.

If you receive a pension from outside of the UK it should be included as foreign income (see Section 12 on Page 16).

9. Income from Savings and Investments

Include interest from any personal or joint bank or building society accounts. This is the interest before tax was taken off (the gross interest). Your passbook or statement will help you work out this figure. If you received company dividends from any UK company (including dividends from a company of which you or your partner, or both of you, are directors), add the tax credit shown on the voucher supplied by the company to the dividend.

Ignore tax-free savings (for example ISAs, TESSAs, PEPs, Index Linked and Fixed Interest National Savings Certificates and Children's Bonus Bonds).

Also include here a "chargeable event" gain from a life insurance policy. Include the full amount before "top slicing" relief for income tax. Please provide appropriate evidence (income statement / tax voucher).

10. Property Income

Include income from property or land in the UK that you owned or leased out. If this was part of your business income (if you were self-employed), include it here. Ignore any income covered by the "Rent a Room" scheme (briefly, if you let furnished accommodation in your own house for up to £4,250 a year).

If your rental property made a loss, relief for this loss (for tax credit purposes) is generally given in the same way as for income tax. Normally, the loss should be carried forward and set-off against profits from the same source in the following tax year.

If, however, part of the loss arises from capital allowances or from agricultural land, that part of the loss maybe set against other income which you (but not your spouse or partner) may have, either in the tax year in the loss was made or in the following tax year. In such cases, the amount of loss relief available for tax credits purposes is based on your tax calculations.

Please provide appropriate evidence.

11. Trust Income

If you received income from a trust, settlement or a deceased person's estate, the trustees or administrators will have given you a certificate telling you what income tax was taken off. Please provide appropriate evidence.

12. Foreign Income

For example, income from investments and property overseas, non-UK pensions and social security payments from overseas governments.

Include the full amount, whether or not it was remitted to the UK, in British pounds not the foreign currency. Also, include the gross income (the amount before any foreign tax was taken off) even if it is not taxable in the UK because of a double taxation agreement. Please provide appropriate evidence.

13. Deduction from Income

The sum total income under the sections:

- Notional income
- UK pensions
- Other UK pensions
- Income from savings and investments
- Property income
- Trust income
- Foreign income

are subject to a £300 disregard. If the sum total is £300 or less, it is treated as nil. If the sum total is more than £300, only the excess is taken into account.

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14. Other Income Information

Where the applicant's parents are foster carers for other children, the **fees** element of their foster carer payment is classed as taxable income and will be used in the assessment of the application. The **allowances** paid for the foster child are not taken into account.

Section 8: PARENT / GUARDIAN / CARER DECLARATION

- This section must be completed by the applicant's parent(s) / guardian(s) / carer(s).
- The parent(s) / guardian(s) / carer(s) must read the Declaration carefully before signing. The signature **MUST** consist of both your forename and your surname.
- Where the applicant is classed as independent or is under the care of the local authority (see Section 5), the requirement for the Declaration to be countersigned is waived.
- This page also includes a box where the parent(s) / guardian(s) / carer(s) may enter any other information they believe is relevant to the application.

USEFUL TELEPHONE NUMBERS	
HM Revenue & Customs (Tax Credits)	0345 300 3900
HM Revenue & Customs (Self-employed parents)	0300 200 3310
Child Benefit	0300 200 3100
Pension Credits	0345 606 0265
Carer's Allowance	0845 608 4321 (Textphone no 0845 604 5312)
Department for Work & Pensions (Income Support, Jobseekers Allowance, Incapacity Benefit, Employment & Support Allowance)	0345 608 8545
Bereavement Allowance	0345 608 8601
UK Pension Service	0845 606 0265
NLC (Council Tax)	01698 403210
EMA Section	01236 812430 llsema@northlan.gov.uk

