Part 3: The main four forms of income evidence. Introduction

- This module will provide advice on the four main forms of income proof that are required to support an EMA application form.
- An image of what to look for on each proof is enclosed as well as practical advice.
- Each proof must be an original document, not photocopies, to prevent return of the application form.
- The relevant tax year for each of the proofs will be determined as follows:
  
  **2005/06 (orange) application form** - the tax year on the supplied proofs must cover the period 06 April 2004 to 05 April 2005.
  
  **2006/07 (green) application form** – the tax year on the supplied proofs must cover the period 06 April 2005 to 05 April 2006.

- Any queries regarding other income proofs should be referred to the helpline on 080 810 16219.

The main four forms of income evidence are:

- Tax Credit Award Notice – document received from the Inland Revenue detailing entitlement to Working Tax Credits or Child Tax Credits.

- Part C – benefits statement issued as part of the application pack.

- P60 – Statement of earnings from an employer.

- SA302 - Self assessment tax return form.
What to look for on a Tax Credit Award Notice (TCAN)

- Locate the section that shows the heading “Your income from…” on the current version of the TCAN this is found on Page 2 or 3 as seen in the enlargement below.

- Income should be for the last complete Tax Year.

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**About your tax credits**

Your tax credits were based on your personal circumstances as shown below. Please check they are correct for the period shown. The Notes tell you what to look for when you are checking. If anything is wrong, missing or incomplete, please contact us.

**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.

**Frank Peach**

You worked 33 hours a week or more.

**Mrs Pauline Peach**

You worked 10 hours a week or more.

**Qualifying children and young people**

The total number of children and young people included in your claim is 2.

You receive the following Child Tax Credit element(s):

2 child element(s) for children aged between 1 and 16 years old.

**Child care costs**

You have no qualifying child care costs. If you start to pay for child care, see the Notes for the rules about claiming the child care element of Working Tax Credit. You cannot claim for the same period.

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**Working Tax Credit**

Taking your income into account, the amount of Working Tax Credit due was reduced to nil.

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**Your income from 06/04/2004 to 05/04/2005**

**MR FRANK PEACH**

Your income for the above period was £15000.00

**MRS PAULINE PEACH**

Your income for the above period was £3000.00

Your total income was £18000.00

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Your right to appeal

You have 30 days from the date of this notice to appeal. But you may want to phone us first to see if we can reach an agreement without a formal appeal. You still have the right to appeal if you do this. If you make a formal appeal, it will be heard by an independent body.

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**Child Tax Credit**

Amount for the period

The full amount for the period is £2778.66

Less amount we have already paid you for this period £200.00

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What to look for on Part C

- Check that Part C has been stamped and signed by the DWP at the bottom of Page 10.

- If Questions A9 or B5 have been answered as **yes**, check that C1 has been completed on Page 9.

- Adults should not write below the ‘For DWP office use only’ line.
What to look for on a P60

• Check that the P60 is for the last complete Tax Year (usually shown in top right hand corner).

• Verify that the P60 is for the correct adult.

• Locate the section that shows the income received – this can move around the document but will usually be shown as ‘Total pay for year’, ‘Total Income received’ or ‘Gross Income’.

• Check that the income matches that shown in Question B7.

An example of a P60 showing points 1 to 3 can be seen overleaf.
- P60 showing tax year (top right), income total (mid left) and adult details (bottom left).
What to look for on an SA302

- Check that the SA302 is for the last complete Tax Year* (usually indicated somewhere on the document).
- Verify that the SA302 is for the correct adult.
- Locate the section that shows ‘Total income received’.
- Check that the income matches that shown in Question B9.
- *If the date shown is not for the last tax year, advise the applicant to contact the helpline on 080 810 16219 for further advice.

An example of an SA302 showing points 1 to 3 can be seen overleaf.
SA302 showing tax year (top left), adult details (top right) and total income received (mid right).