

CHECKING ELIGIBILITY – CHILD TAX CREDIT RECIPIENTS

Each time a tax credit award is calculated, The Inland Revenue will automatically issue a **Tax Credit Award notice (TC602)** to the applicant. The award notice will clearly set out the annual income and key family details.

This notice includes details of all of the information that is required to assess a child's free school lunch eligibility (under the new 'tax credit' category) therefore; we strongly suggest that this document is used to make that assessment.

The Inland Revenue have kindly provided an example of an award notice (*see pages 5-8 of this letter*) which they advise will actually be produced in an A3 size folded format. I have indicated those entries (*all of which appear on the first page of form TC602*) that will provide the pertinent information to enable you to confirm or refuse an application for a free school lunch.

Form TC602 – Inland Revenue tax credit award notice, advice on content.

The Inland Revenue are in the process of producing an information leaflet to advise those families who claim Tax Credits about the other types of help that they may be able to access as a result of receiving an award of tax credit. The leaflet will explain that when making a claim for free school lunches, the Tax Credit award notice will need to be produced as proof of entitlement. The information leaflet also advises that it is 'important to keep your *TAX CREDIT AWARD NOTICE* in a safe place. If you lose your award notice, then contact the *TAX CREDIT HELPLINE*'.

Generally, the box, represented below, contains sufficient information to check free school lunch eligibility. Details of all tax credits awarded will be detailed here.

<p>TAX CREDITS AWARD from 06/04/2003 to 05/04/2004</p> <p>MR JOHN JONES National Insurance number AA 12 34 56 C MRS JANE JONES National Insurance number CC112001A</p> <p>Award Summary Child Tax Credit of £3436.74 will be paid to MRS JANE JONES</p> <p><i>(Any award of Working Tax Credit will be stated here.)</i></p> <p>The total award is £3436.74</p> <p>This award is based on information given by you. You have 01 qualifying children and have an annual income of £13230.00.</p>	<p>← Shows the dates of the tax credit award.</p> <p>← Shows details of all tax credits awarded to the family.</p> <p>← Shows the family's annual income and the number of children in the family.</p>	<p>CHECK 1 These dates must relate to the current tax year.</p> <p>In order to ascertain whether a family is entitled to receive free school lunches for their children, the award notice must show:</p> <ul style="list-style-type: none">• CHECK 2 - an award of Child Tax Credit;• CHECK 3 - <u>no award</u> of Working Tax Credit; and• CHECK 4 – an annual income that does not exceed £13,230.
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