

## High Income Child Benefit Charge (HICBC)

This questionnaire collects the information required to ensure your tax return is complete and correct in respect of the new High Income Child Benefit Charge. Please ensure that you read the guidance notes below before completing the questionnaire. If you have any queries, please get in touch

### Guidance Notes

Normally you will only be affected by the HICBC if you or your spouse or partner are entitled to receive child benefit. However you may also have to pay the HICBC if in the period from 7 January 2013 for the 2012/13 tax year if

- you had a child living with you;
- someone else was receiving child benefit for that child; and
- that person paid you a contribution towards the cost of providing for that child that was at least the amount of the child benefit that they were receiving.

However, this does not apply where the child was living with you for fewer than 52 weeks, unless he/she did not live with the other person either before or afterwards.

If you think that this scenario may apply to you, please contact us for further assistance.

### Terms used:

**The relevant period** is 7 January 2013 to 5 April 2013. Child benefit relating to periods prior to this will not be clawed back.

**Spouse or partner** means your husband or wife, civil partner, or someone with whom you are living as husband and wife or as civil partners. It does not include a spouse or partner from whom you were separated in circumstances likely to be permanent during the relevant period, but will include those that you were living with at that time and from whom you have separated or divorced since.

**Child** means a young person in respect of whom child benefit can be claimed. Child benefit can be claimed for all children under the age of 16, for those under 20 who are in certain forms of education and training and those under 18 who have recently left education or training. Further details are given on the HMRC website at [www.hmrc.gov.uk/childbenefit/start/who-qualifies/do-you-qualify.htm](http://www.hmrc.gov.uk/childbenefit/start/who-qualifies/do-you-qualify.htm).

**Income** means your taxable income, less some reliefs for which a tax deduction can be claimed (these include the grossed-up value of personal pension contributions and gift aid but not payments to police organisations or trade unions).

**Child benefit relating to the period.** The question is phrased this way as child benefit can often be received after the period to which it relates. The calculation required for your tax return relates to particular weeks. For example, if you received four week's

worth of child benefit on 15 April 2013, this will refer to the weeks beginning 25 March, 1 April, 8 April and 15 April 2013. The first two of these weeks were in the relevant period and need to be declared on your 2012/13 tax return. This situation may also arise where a child is born or adopted during the period and a retrospective claim for child benefit is made afterwards.

## High Income Child Benefit Charge (HICBC) Questionnaire 2012/13

<b>1.</b>	Were you, or your spouse or partner, entitled to receive any child benefit between 7 January 2013 and 5 April 2013?	Yes/No
<i>If you answer no to this question, please do not complete the rest of the form.</i>		
<i>If you do not know whether your spouse or partner received child benefit and would rather not ask them directly we have an option to ask HMRC. If you would like us to do so please fill in section 8.</i>		
<b>2.</b>	Do you think your income was over £50,000 in the tax year to 5 April 2013?	Yes/No
<i>If you answer no to this question, please do not complete the rest of the form.</i>		
<i>If on the preparation of your tax return we find that your income was over £50,000 we will contact you for further information if necessary.</i>		
<b>3.</b>	Did you, or your spouse or partner, make an election not to receive child benefit <b>before</b> 7 January 2013?	Yes/No
<i>If you answer yes to the above question, please do not complete the rest of the form.</i>		
<i>If you do not know whether your spouse or partner made the election and would rather not ask we can ask HMRC.</i>		
If an election has since been made please provide the date of the election.		
<b>4.</b>	Did you have a spouse or partner during the period 7 January 2013 to 5 April 2013?	Yes/No
<i>If you answer no to this question, please go to section 6 of this form.</i>		
Please give your spouse/partner's name.		
Was this person your spouse or partner throughout the whole of the period between 7 January 2013 and 5 April 2013?		Yes/No
<i>If you answer yes to this question please go to section 5 of this form.</i>		
Between what dates was this person your spouse/partner?		
<i>If you also had another spouse/partner during the period 7 January 2013 to 5 April 2013 please provide details on a separate sheet of paper.</i>		
<b>5.</b>	Please select/complete <b>one</b> of the following five statements.	
1) Hazlewoods will prepare my spouse's/partner's tax return for 2012/13. (Tick opposite).		
2) My spouse/partner's income for the 2012/13 tax year was...		£
3) Please assume that my income was higher than my spouse's/partner's for the 2012/13 tax year. I will pay the HICBC if applicable. (Tick opposite).		
4) It is safe to assume that my income was lower than my spouse's/partner's for the 2012/13 tax year. I understand that he/she is liable for the HICBC if applicable. (Tick opposite).		
5) Please ask HMRC whether my income was higher or lower than my spouse's/partner's. (Tick opposite).		
<i>If you have ticked statement 5) please go to section 9 of this form.</i>		
<i>If you believe that your spouse/partner is liable for the HICBC please remember that they will need to complete a tax return for the 2012/13 tax year. If this is a service that they would like Hazlewoods to provide please get in touch.</i>		

<b>6.</b>	Please select/complete <b>one</b> of the following two statements.	
	1) The total child benefit that I or my spouse/partner received relating to the period 7 January 2013 to 5 April 2013 was...	£
	2) I enclose copies of all relevant correspondence from the Child Benefit Office. (Tick opposite).	

<b>7.</b>	The children in respect of which child benefit has been received are as follows:		
		<b>Name</b>	<b>Date of birth</b>
	1)		
	2)		
	3)		
	4)		
	5)		
<i>For any additional children, please provide their details on a separate sheet of paper.</i>			
<i>If you have completed both this section and section 6 you do not need to complete sections 8 and 9.</i>			

<b>8.</b>	<b>To be answered by those who are unsure of whether their spouse/partner claimed child benefit during the period 7 January 2013 to 5 April 2013 and wish us to ask HMRC.</b>	
	Please give your spouse's/partner's name.	
	For how many children do you think that your spouse/partner could have received child benefit for the <b>whole</b> of the period 7 January 2013 to 5 April 2013?	
	Are there any children for whom you think that your spouse/partner could have received child benefit for a <b>part</b> of the period 7 January 2013 to 5 April 2013? (If yes give details below).	Yes/No
<i>If you are also unsure of whether you earn more or less than your spouse/partner and wish us to ask HMRC please complete section 9.</i>		

<b>9.</b>	<b>To be answered by those wish us to ask HMRC whether their income was higher or lower than that of their spouse/partner.</b>	
	Please give your spouse's/partner's name	
	Please give your spouse's/partner's date of birth (if known).	
	Please give your spouse's National Insurance number (if known).	
	Please give your spouse's/partner's full current address (if known).	
<i>Please fill in all information where it is available. We understand that where a relationship has ended some of this information may be unobtainable.</i>		