



**Falkirk Council**

Falkirk Council  
Education Services  
McLaren House  
Marchmont Avenue  
POLMONT  
Falkirk FK2 0NZ

## **EDUCATION MAINTENANCE ALLOWANCE (EMA)**

**SESSION 2009/2010**

**COMPLETE FORM IN BLACK OR BLUE INK**

FULL NAME OF STUDENT
SCHOOL
DATE OF BIRTH

Have you received an EMA before?  YES  NO

SQA Candidate Number

**A fresh application must be made each year including all original documentation needed to complete the assessment.**

### **OFFICIAL USE ONLY**

<b>EMA Reference No.</b>	<b>Date Application Received</b>	<b>1st Check</b>	<b>2nd Check</b>
<b>Date Application Fully Completed</b>	<b>Approved</b>	<b>EMA Start Date</b>	<b>Date Award Letter Sent</b>
<b>Date Learning Agreement Received</b>	<b>Autumn Intake</b>	<b>Winter Intake</b>	<b>Provisional Award</b>

FOR OFFICIAL NOTES

Final Award



# Education Maintenance Allowances (EMA)

## Additional Guidance

### Both Student and Carer(s) must sign the Declaration Form on page 21.

- If you were born between 1 March 1990 and 28 February 1994 you may be eligible for an EMA.
- If you are 16 years of age or over before 30 September 2009, you may be eligible for an EMA from the beginning of school term. If you are 16 years of age between 1 October 2009 and 28 February 2010, you may be eligible for an EMA from January 2010.
- For those eligible for full year award, if the application is not submitted by **30 September 2009**, the award can only be made from the week it is received by this office.
- For those who are eligible from January 2010, if the application is not submitted by **28 February 2010**, the award can only be made from the week it is received by this office.
- The cut-off date for processing application forms for academic year 2009/10 is **31 March 2010**. No applications will be processed after this date.
- Household income is normally assessed on gross taxable household income for the period April 2008 to March 2009.
- If there is a significant change in financial circumstances within the household, students may be eligible to apply for an **in-year reassessment** during the current academic year. This is possible where income for the current financial year reduces by 15%, resulting in income falling into the lower band. Contact Local Authority for more information.
- The income thresholds for the EMA Programme, Academic Year 2009/10 are as follows:

Income	No. of dependant children in the household	Award
£0 - £20,351	1	£30
£0 - £22,403	2+	£30

- Dependant children are all those up to the age of 16 and those over the age of 16 and up to the age 25 if they are in full time further or higher education.
- Students who have received EMA **BEFORE** 2009/10 may also be eligible. If household income is £22,403 or less, a £30 award will be payable. If household income is between £22,404 and £27,465, a £20 award will be payable. If household income is between £27,466 and £33,156, a £10 award will be payable.
- If you are receiving education while living in a foster home or children's home, and are in the care of the local authority or living independently in receipt of income support, you are eligible for a £30 EMA award without having to provide evidence of household income.
- If successful, you must complete a learning agreement and adhere to the terms of that agreement.
- If successful, you must attend school for a minimum of 21 guided learning hours per week (timetabled hours including study periods).
- If successful, you will only receive EMA payments for those weeks where you have maintained 100% attendance (including authorised absences) and acceptable punctuality and conduct.
- If successful, you may be eligible for up to two bonus payments, depending on your start date. The bonus payments of £150 each are paid directly into your bank account. These will be paid in January/February and June/July.
- Students may be eligible to receive a provisional award if a self-employed parent is temporarily unable to supply details in which a final settlement can be made.
- If you return to school for a sixth year, i.e. session 2010/11, you may be eligible for a further year's EMA support.

**A fresh application must be made each year.**

# Education Maintenance Allowances (EMA) Application Contact Address

**A first class stamp will not be sufficient postage when sending in your completed application form. Postage charges are now based on weight and size.**

**Please check postage prior to sending in your form. Delivery delays due to insufficient postage may result in a loss of payment.**

Please refer to the checklist on page 22 prior to submitting your form.

Please complete the application form and send it to the following address:

Falkirk Council  
Education Services  
McLaren House  
Marchmont Avenue  
POLMONT  
Falkirk FK2 0NZ

**If you are posting your application you must enclose a stamped addressed envelope (A5 size) for personal documents to be returned.**


## **DATA PROTECTION ACT**

The council is under obligation to manage public funds properly. Accordingly, the information that you provide will be used to ensure all sums due to the council are paid timeously, e.g. by identifying persons who are non payers of council tax and to improve the uptake of benefits.

The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring councils or other organisations, which handle public funds.


# Guidance for completing the application form

## Section I(A): STUDENT PERSONAL DETAILS

- Please provide your original birth certificate – unfortunately we are unable to accept medical cards, baptism certificates or photocopies. If no birth certificate is available other forms of documentation will be required, i.e. passport.
  - 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 1988, enter 12 04 1988.
  - If you have not been ordinarily resident in the UK for 3 years, you may still be considered for an EMA.
  - The email address will only be used to send your fortnightly payment advice. Please ensure it is correct and clearly legible.
- 

## Section I(B): PERSONAL NATIONALITY AND RESIDENCY DETAILS

- To be eligible for an EMA students must meet the nationality and residency requirements of the programme. In all cases students 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 at [www.emascotland.com](http://www.emascotland.com).
- If you have not been resident in the UK for 3 years you must provide evidence of your residency status.

- 
- Education Maintenance Allowance (EMA) is a programme funded by the Scottish Government and administered to Local Authority Education Departments for schools throughout Scotland. The Scottish Government and Local Authorities are controllers in relation to your information.
  - The information you supply shall be used for the purposes of assessment, award, payment, and where necessary, recovery of the EMA and we will provide information to the Scottish Government, all in accordance with the requirements in the Scottish Government EMA (Scotland) Business Model.
  - We may check information provided by you, or information about you provided by a third party, with other information held by us. We may also get information about you from certain third parties, or give information to them, to check the accuracy of information, to prevent or detect crime, or to protect public funds in other ways, for research or statistical purposes, as permitted by law. These third parties include other government departments.
  - We will not disclose information about you to anyone outside our Local Authority unless the law permits us to.



## Section 2: COURSE/SCHOOL 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 an EMA payment 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.
- To be eligible for an EMA you must be attending school and/or college for a minimum of 21 guided learning hours (timetabled hours including study periods).



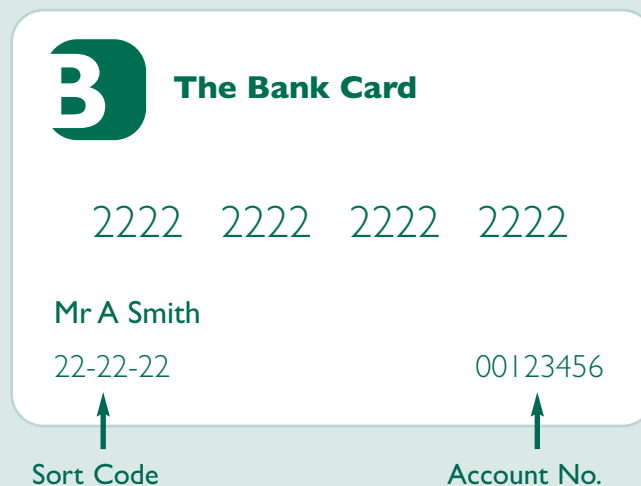
## Section 3: BANK/BUILDING SOCIETY ACCOUNT

- **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.
- Account number – this is an **8 digit** number.
- **Please do not use the 16 digit number which appears across the bank card.**



*Please see example below*

### Bank Card



## Section 2: COURSE/SCHOOL DETAILS – Completed by Student

Name of School

Address

Postcode

Are you attending school and/or college for at least 21 guided learning hours each week? Yes  No

If no, do you have flexible study arrangements to meet your particular needs, i.e. due to a medical condition?

Yes  No

Please state reason why you will be attending school for less than 21 guided learning hours. Please use additional information page if required.

Which year of study will you be undertaking? S4  S5  S6  Other

If you received an EMA award last year, to which Local Authority did you apply, and what school did you attend?

## Section 3: BANK/BUILDING SOCIETY ACCOUNT DETAILS – Completed by Student

Name of person holding account

Is the account holder the EMA student?

Yes  No

If no, please state reason on additional information page.

Name and Address  
of your Bank/  
Building Society

Bank/Building Society Sort Code (6 digits)

Account Number (8 digits)

**Any changes to your bank/building society account must be made in writing immediately to your Local Authority Education Department**

## Section 4: 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. If unavailable, part C 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 5: 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 5).
- 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. 2009/10 child benefit award letter.
- Please include proof of Lone Parent status, e.g. current council tax notice.
- Please include proof of any dependant children.
- Acceptable documents include:
  - TCAN
  - Child benefit
  - SAAS or college letter of award
  - School/college or university letter confirming enrolment

## Section 4: INDEPENDENT STATUS – Completed by Student

Do you receive income support or income related employment and support allowance in your own right? Yes  No

Are you estranged from your parents/carers?

Yes  No

If yes, are you living under the care of the Local Authority or with foster parents?

Yes  No

## Section 5: FAMILY DETAILS – Completed by Student

Who do you live with? (please tick all that apply)

Mother  Father  Mother's partner  Father's partner  EMA Applicant's partner

Grandparent(s)  Foster parent(s)  In care  On my own

Other, e.g. aunt, uncle, brother or sister  please specify

Lone parent household? Yes  No  **If yes, please provide proof**

How many dependant children living in the household?

Name (Full)	Date of birth

	Parent/Carer 1	Parent/Carer 2
Name (include title)	<input type="text"/>	<input type="text"/>
Permanent Address	<input type="text"/>	<input type="text"/>
Postcode	<input type="text"/>	<input type="text"/>
Relationship to Applicant	<input type="text"/>	<input type="text"/>
Occupation(s) held during tax year 2008/09	<input type="text"/>	<input type="text"/>
Marital Status	<input type="text"/>	<input type="text"/>
Contact Number	<input type="text"/>	<input type="text"/>

**EMA applicants must now sign the Student Declaration on page 21.**

## Section 6(A): HOUSEHOLD INCOME



Please note additional documentation may be required to complete this application form.

If a student is independent (receiving income support in their own right)/in the care of the Local Authority, section 6 should not be filled in.

- If you have a Tax Credit Award Notice (TCAN) TC602 from HM Revenue and Customs for 2009/10, based on household income for 2008/09, the complete finalised form must be submitted along with your application form. You do not have to complete section 6b or provide any other financial evidence.

If you are self-employed go to page 25

If you are employed go to page 13

Please note that TCAN must be for 2009/10 and show actual figures. Estimated figures are not acceptable.

**NB** – If TCAN TC602 is not yet available, application form may be submitted with TCAN to follow.

## Section 6(B): HOUSEHOLD INCOME



- **If no TCAN for tax year 2009/10 is available**, details will have to be entered into the relevant boxes in section 6B. The following documentation must be provided if applicable.

### Social Security Benefits

- If receiving benefits please submit a P60U certificate, or alternatively send Part C only to the Department of Work and Pensions (DWP) to be completed.
- Helpline Numbers: Carers Allowance (Preston) 01253 856123  
Disability Living Allowance (Blackpool) 08457 123456

### Earnings as an Employee

- A 2009 P60 confirming earnings from employment, or a valid week 52/month 12 payslip, 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), please deduct the gross amount for year 2008/09. You must provide evidence from the pension fund scheme. If you made contributions through your employer, you do not have to deduct anything.

### 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).

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 deduction from your earnings.

- 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.

**Do not** deduct these payments from your earnings if your employer has reimbursed them.

- 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.

The amount of the allowable expenses will be shown in your tax code for 2008/09.

## Section 6(A): HOUSEHOLD INCOME – Completed by Parent(s)/Carer(s)

Have you included a relevant complete Tax Credit Award Notice (TCAN) TC602 for 2009/10 with your application form?

Yes  No

If yes, please go to Section 7(B) Page 21

## Section 6(B): HOUSEHOLD INCOME – Completed by Parent(s)/Carer(s)

For those where there is no TCAN available, the following income details are required.

**Please enter nil value if not applicable. Values should be annual amounts for 2008/09.**

### TAXABLE SOCIAL SECURITY BENEFITS – AMOUNT RECEIVED IN 2008/09.

	Parent/Carer 1	Parent/Carer 2
<b>Carer's Allowance</b> (previously called <i>Invalid Care Allowance</i> ) <i>Including any child dependency increase.</i>	£	£
<b>Contributions-based Jobseeker's Allowance</b> <b>Do not include</b> any amounts of income-based Jobseeker's Allowance. If you started work and gave your employer a P45U showing these details, do not include them here.	£	£
<b>Contributions-based Employment and Support Allowance</b> Please state any Contributions-based Employment and Support Allowance received.	£	£
<b>Incapacity Benefit</b> <i>Include</i> benefit paid after the first 28 weeks of incapacity (at the short-term higher and long-term rates) together with any child dependency increase. If any tax was deducted from your benefit, enter the amount due before the tax was taken off. <b>Do not include</b> benefit paid in the first 28 weeks of incapacity (at the short term lower rate) or benefit paid for a period of incapacity that began before 13 April 1995 and for which Invalidity Benefit used to be payable or any child dependency increase with these payments.  If you started work and gave your employer a P45U showing these details, do not include them here.	£	£
<b>Income Support</b> This is only taxable if it is payable to a member of a couple and the recipient (but not the recipient's partner) is on strike. <b>Do not report</b> Income Support if it is not taxable.	£	£

## Section 6(B): HOUSEHOLD INCOME – (continued)

### Company car and fuel, taxable vouchers and payments in kind from all jobs

You may have received benefits from your employer 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 6 July 2009, 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 2008 to 5 April 2009 and you think you should have, ask your employer or phone HMRC.

For tax credits 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. If you received any goods or assets from your employer, please tell us what the second-hand value would be if you sold them, or what they cost your employer if this is more. These amounts are shown on forms P11D (at section A) and P9D (at section A(2), in the third and fourth boxes).
- 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 income tax liability or your gas, telephone or electricity bills. Again, these amounts are shown on forms P11D (the first box numbered 15 in section B) and P9D (at section A(2), in the first, second and, if appropriate, fifth boxes).
- Cash and non-cash vouchers and credit tokens, such as company credit cards. (Ignore the value of any vouchers provided for registered child care.) The value of these benefits is shown on forms P11D (at section C) and P9D (add together all the boxes at section B).

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 credits 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 on form P11D at section E.
- The cost, where your employer paid someone else for any other running cost (for example, insurance). The taxable amount is shown on form P11D at section E or included with the other expenses at section N.

If you

- are not paid any mileage allowances 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.
- 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.
- Expenses payments made to you or on your behalf (shown at section N on form P11D). However, the amount of these payments may be reduced by claiming a deduction of expenses allowed for certain income tax purposes. For example, for expenses incurred wholly, exclusively and necessarily in the course of your work, or for travelling expenses incurred necessarily in the performance of your duties.

If you have had benefits in kind 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 2009 rounded down to the nearest pound. For example, if your 2008/09 benefits in kind were £254.36 enter £254.

## EARNINGS FROM EMPLOYMENT IN 2008-2009

	Parent/Carer 1	Parent/Carer 2
Total gross employment income from all jobs after deduction of <ul style="list-style-type: none"> <li>• pension contributions, and</li> <li>• Deductions to charity via gift aid</li> </ul> <b>But</b> , before taking off <ul style="list-style-type: none"> <li>• tax and National Insurance contributions, and</li> <li>• Share Incentive Plan deductions</li> </ul> <b>Include:</b> <ul style="list-style-type: none"> <li>• your total profits minus losses from self-employment</li> <li>• any tips or gratuities you receive</li> <li>• any Statutory Sick Pay you received</li> <li>• the taxable part of any termination payments</li> <li>• taxable securities options gains</li> <li>• any strike pay you received</li> <li>• payments for any work done whilst you were serving a sentence in prison or on remand (this counts as income for tax credit purposes even though it is not taxable as earnings)</li> </ul>	£	£
Deduct any allowable expenses you have incurred (see notes on page 10)	£	£
Deduct up to the first £100 for each week (for example, if you received £80 please enter 0, if you received £120 please enter £20) you received Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay (for tax credits, £100 a week of each payment is ignored)	£	£

## BENEFITS FROM YOUR EMPLOYER(S) IN 2008-2009

Type of benefit	Parent/Carer 1	Parent/Carer 2
Goods or assets	£	£
Your liabilities (bills, etc.) paid by employer	£	£
Vouchers and credit tokens	£	£
Car mileage allowances or running costs	£	£
Company cars	£	£
Car fuel	£	£
Taxable expenses payments	£	£

## Section 6(B): HOUSEHOLD INCOME – (continued)

### Income from self-employment:

If you are in self-employment (either on your own or in 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 25 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.

To work out tax credits relief on Gift Aid payments, personal pension contributions, retirement annuity contributions or trading losses, phone HMRC for working sheet TC825.

If self-employed, a Self-Assessment Tax Calculation (SA302) 2008/2009 should be submitted. Alternatively, a completed Accountants Certificate should be submitted (see Part B) 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 contract;
- any trading losses brought forward from a previous year under the tax credits rules;
- the gross amount of any payments made to charity via gift aid;
- any amount you **added on** for averaging perhaps because you are a farmer or a 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 the 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 other income or profits, for example, rental income include the profits here. If you are now self-employed but had no income from self-employment in 2008/09 leave blank.

## Section 6(B): HOUSEHOLD INCOME – (continued)

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

Your business profit is 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 2009. Please round down this total to the nearest pound before entering it. 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 0845 9000 444.

### Losses

If your business made a loss in the tax year 2008/09 (shown in either box 3.11 on form SA200 or box 29 on form SA100 short return or box 75 on form SA100 full return), enter '0'. The tax credits rules on losses operate separately from those for income tax. This means that, for tax credits purposes, you deduct the loss from

- any other income you may have for that year, or
- in a joint claim, any other income which you and your spouse or personal partner may have for that year.

Please note that a trading loss only arises where a trade is carried out on a commercial basis, with a view to making a profit.

If you made a loss, there is a working sheet available to help you with this. Phone the Helpline for a copy.

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 2007/08 and there is some loss remaining after the deduction from other income from 2007/08, the unused part of the 2007/08 loss may be brought forward and deducted from the profits of the same business in the tax year 2008/09.

## Section 6(B): HOUSEHOLD INCOME – (continued)

### Other Income

In addition to social security benefits and earnings from your work, we also take into account other income (see page 19) Adult Dependant's Grant (if you are a student) and miscellaneous income in the year 6 April 2008 to 5 April 2009.

You only need to include other income if it adds up to more than £300 between 6 April 2008 and 5 April 2009. If it does, you only need to enter the amount of other income that exceeds £300 (in the case of a couple, £300 should be deducted from your **joint** income). However, for Adult Dependant's Grant and miscellaneous income you need to include the **full** amount. Add these two amounts together to give you the total.

If you had income in 2008/09 which you earned jointly with another person, but you are no longer part of a couple with that person (for example, an ex-husband or an ex-wife or an ex-partner), only include your share of that joint income. For example, only include half of any interest on a joint bank account.

**Do not include** the following:

- Maintenance received from a former partner.
- Working Tax Credit and Child Tax Credit.
- Student loans. Do not deduct student loan repayments from your income.
- Other student grants (except the Adult Dependant's Grant), such as those to meet the cost of tuition fees, child care, etc.
- 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.

**If you are sure** that all your other income (in the case of a couple, the other income for both of you, added together) in the year 6 April 2008 to 5 April 2009 was

- £300 or less, **and**
- you do not have any Adult Dependant's Grant or miscellaneous income enter 0.

### 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.)

## Section 6(B): HOUSEHOLD INCOME – (continued)

### State 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 uprate a guaranteed minimum pension.

**Do not include** the Christmas Bonus and the Winter Fuel payment.

### 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.

### 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 home for up to £4,250 a year).

If your rental property made a loss, relief for this loss (for tax credits 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 may be set against other income which you (but not your spouse or partner) may have, either in the tax year in which 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.

### 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 was paid to you. Include the gross income (that is, the amount before any tax was taken off).

## Section 6(B): HOUSEHOLD INCOME – (continued)

### Foreign income

For example, income from investments and property overseas 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.

If you receive a foreign pension, whether or not it was remitted to the UK, you should include 90% of the full amount received (in British pounds, not the foreign currency).

You may deduct any banking charge or commission paid when converting foreign currency to British pounds.

Please provide appropriate evidence.

### Notional income

#### Capital treated as income

HMRC will not normally take capital into account when working out your tax credits. Capital means deposits in current and savings accounts at banks and building societies, many lump sum payments, the value of property, shares and other investments.

However, in some cases the income tax rules treat capital as income and tax it as such. For example, if you hold shares in a UK company and the company gives you new shares (called a 'stock dividend') instead of a cash dividend. This is part of what is called 'notional income' and you would be expected to include it as income in your tax credits claim.

Please provide appropriate evidence.

#### Income that you are treated as having received

Notional income also includes income that you are treated as having received, even though you may not have.

It may include:

- Trust income that, under income tax rules, is treated as the income of another person. For example, investment income of a minor child where trust funds have been provided by a parent and the amount exceeds £100. For tax credits we also treat it as belonging to another person.
- 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
  - 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 credits purposes)
  - a deferred personal pension
  - a deferred retirement annuity, or
  - 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 Citizens Advice Bureau), or
  - employment or training programmes.

Please provide appropriate evidence.

## **Section 6(B): HOUSEHOLD INCOME – (continued)**

We are only interested about other income that adds up to more than £300 between 6 April 2008 and 5 April 2009.

You must report the following types of income in full, whatever the amount.

### **Adult Dependant's Grant**

The Adult Dependant's Grant is paid to students with a spouse or a dependent adult. Do not report the Parent's Learning Allowance.

### **Miscellaneous taxable income**

This applies to income not mentioned elsewhere in these Notes, that is taxable under Part 5 of the Income Tax (Trading and Other Income) Act 2005. For example, copyright royalties paid to someone who is not a professional author or composer.

Enter the income you (and/or your partner) received. Then round down the total to the nearest pound. For example, if your total was £134.76, enter £134.

## NOTIONAL INCOME

Capital treated as income (e.g. stock dividend).	£	£
Trust income that under the income tax rules is treated as the income of another person, e.g. investment income of a minor child where trust funds have been provided by a parent and the amount exceeds £100.	£	£
Income you were entitled to but did not apply for, e.g. if you were entitled to claim Carer's Allowance but did not claim it.	£	£
Income you deprived yourself of, e.g. if you sell the right to an occupational pension worth £10 a week for £2500, the £2500 should not be included but you should add £10 a week to your income.	£	£
Income you have deprived yourself of (e.g. income not taken because you worked for less than the going rate (or for nothing) but where the person for whom the work was done, or for whom the service was provided, has the means to pay. This does not apply to voluntary work or employment or training programmes.	£	£

## UK PENSION

Widowed Parents Allowance.	£	£
State Pension.	£	£
Other Pensions, Personal pension plan or retirement annuity contracts.	£	£

## SAVINGS

Gross income from investments/savings/shares, etc. include interest from any bank or building society accounts (this is income before tax was deducted).	£	£
If you received any company dividends add the tax credit to the dividend.	£	£

## PROPERTY/TRUST/FOREIGN INCOME

Include income from property or land in the UK that you owned or leased out (if this was part of your business income include it above at income from self-employment).	£	£
Gross income from a trust, settlement or a deceased person's estate (this is the income before tax was deducted).	£	£
Foreign Income: Include the gross amount, in British pounds before any foreign tax is deducted. NB – for foreign pensions only include 90% of the gross amount received.	£	£

Add totals for Parent/Carer 1 and Parent/Carer 2	£
--------------------------------------------------	---

## FOR OFFICE USE ONLY

Please note deduction from other income where appropriate.	£
------------------------------------------------------------	---

<b>OVERALL TOTAL PER ANNUM</b>	£	£
--------------------------------	---	---

## SOCIAL SECURITY BENEFITS

Are you in receipt of non-taxable social security benefits? Yes  No

If yes, please send part C to DWP to be completed.

## Section 7(A): STUDENT DECLARATION

This section must be completed by the student applying for an EMA award.

- I declare that all the answers given in this form are true.
- I have read the guidance and understand and accept my obligations.
- I understand that if I give false information or withhold information my EMA application will be cancelled and, if necessary, action will be taken to recover any money paid to me.
- I undertake to refund any sum arising from an overpayment for any reason.
- I understand that if I do not keep to the conditions of my Learning Agreement, payments may be withheld.
- I understand that if I leave school, I will not be eligible for any further payments.
- I understand that relevant information may be passed on to third parties within the Local Authority.
- I give permission for the local authority to release information relating to my independent status to EMA Unit.

Signature of Applicant

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Name (PRINT)

If the student is unable to sign this form due to additional support needs, please leave blank and tick box provided.

## Section 7(B): PARENTAL/PARTNER/CARER DECLARATION

This section must be completed if the applicant is under 18 years of age or the award has been assessed against the income of the applicant's parent, spouse, or carer.

- I/We declare that to the best of my/our knowledge and belief all the information given, in connection with this application, is full and correct in every respect.
- I/We undertake to provide any additional information which may be required by the Local Authority to verify the particulars given and also to inform the Local Authority immediately of any alteration in these particulars.
- I/We undertake to inform the Local Authority of any changes in financial circumstances which may affect the award.
- I/We understand that if my/our child does not keep to the conditions of their Learning Agreement, payments may be withheld.
- I/We understand that if my/our child leaves school, he/she will not be entitled to any further payments.
- I/We consent to the undertaking signed by the student above.
- I am/We are aware that my/our child is bound by the conditions set out by the EMA guidance.
- I/We give permission for the Local Authority to release information relating to my/our household circumstances to EMA team for proof of single occupancy.

Parent/Carer 1  
Signed

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Name (PRINT)

Parent/Carer 2  
Signed

Date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Name (PRINT)

Please use the Checklist on page 22 to ensure all relevant documentation has been provided.

## Section 8: CHECKLIST

Please ensure the following original documents are submitted with your application form.  
**WE ARE UNABLE TO ACCEPT PHOTOCOPIES.**

Failure to send in the relevant original documents will delay the processing of your EMA.

A first class stamp may not be sufficient postage for this application form. Please check postage required.

Documentation required (see below)	Tick if enclosed	For office use only
Original birth certificate or passport.	<input type="checkbox"/>	<input type="checkbox"/>
Have you enclosed a stamped addressed envelope (A5 size) for personal documents to be returned? A first class stamp may not be sufficient postage.	<input type="checkbox"/>	<input type="checkbox"/>
If you are an independent student, Part C should be completed by the Department for Work and Pensions (DWP).	<input type="checkbox"/>	<input type="checkbox"/>
HM Revenue & Customs Tax Credit Award Notice (TCAN)TC602 for 2009/10 <input type="checkbox"/> , P60 <input type="checkbox"/> , valid week 52/month 12 payslip <input type="checkbox"/> SAAS or college award letter <input type="checkbox"/> , School/college/university letter confirming enrolment <input type="checkbox"/> , or statement of earnings from the HM Revenue & Customs <input type="checkbox"/> if parent(s)/carers(s) are employed.	<input type="checkbox"/>	<input type="checkbox"/>
If parent(s)/carer(s) are self employed and are not in receipt of a (TCAN)TC602, SA302 or accountant's certificate (see Part B) should be submitted.	<input type="checkbox"/>	<input type="checkbox"/>
If parent(s)/carer(s) receive benefits – Part C must be completed by Department for Work and Pensions (DWP) or a P60U or confirmation letter must be included.	<input type="checkbox"/>	<input type="checkbox"/>
2009 P60 supporting parent(s)/carer(s) occupational pension.	<input type="checkbox"/>	<input type="checkbox"/>
Proof of guardianship, e.g. 2009/10 child benefit award letter.	<input type="checkbox"/>	<input type="checkbox"/>
Proof of lone parent status, e.g. council tax notice for period April 2008-March 2009.	<input type="checkbox"/>	<input type="checkbox"/>
Proof that you are in the care of the Local Authority, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
P45 if necessary.	<input type="checkbox"/>	<input type="checkbox"/>
Other documents you may have supplied, please specify on Additional Information page 23.	<input type="checkbox"/>	<input type="checkbox"/>
Other documentation required as per Section 6B Household Income calculation.	<input type="checkbox"/>	<input type="checkbox"/>

## RETURN OF DOCUMENTS

All documents will be returned to the name stated on the return envelope, unless otherwise stated on the additional information page (page 23).





# Part B I

# Parent/Carer I

## ACCOUNTANT'S CERTIFICATE FOR SELF EMPLOYED – Completed by accountant

If both parent(s)/carer(s) are self employed, each is required to complete Part B separately.

**NB:** application may be submitted with Part B to follow.

Student Name

Student Date of Birth 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Name of Parent/Carer who is Self Employed

Trading Name

Business Address

Estimated Profits for Trading Year 2008/09	£
--------------------------------------------	---

**ADD**

Charges not allowable for tax purposes	£
----------------------------------------	---

**DEDUCT**

Capital Allowances	£
--------------------	---

**EQUALS**

TAXABLE PROFITS	£
-----------------	---

Please provide any details of any other income received during trading year 2008/09:

Self Employed Parent/Carer I	£
------------------------------	---

Date 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Accountant's Name

Office Address

**Accountant's Signature**

Accountant's Official Stamp

**NB:** An SA302 is still required in order to finalise any award. This may have to be requested from HM Revenue & Customs.

# Part B 2

# Parent/Carer 2

## ACCOUNTANT'S CERTIFICATE FOR SELF EMPLOYED – Completed by accountant

If both parent(s)/carer(s) are self employed, each is required to complete Part B separately.

**NB:** application may be submitted with Part B to follow.

Student Name

Student Date of Birth

Name of Parent/Carer who is Self Employed

Trading Name

Business Address

Estimated Profits for Trading Year 2008/09	£
--------------------------------------------	---

**ADD**

Charges not allowable for tax purposes	£
----------------------------------------	---

**DEDUCT**

Capital Allowances	£
--------------------	---

**EQUALS**

TAXABLE PROFITS	£
-----------------	---

Please provide any details of any other income received during trading year 2008/09:

Self Employed Parent/Carer 2	£
------------------------------	---

Date

Accountant's Name

Office Address

**Accountant's Signature**

Accountant's Official Stamp

**NB: An SA302 is still required in order to finalise any award. This may have to be requested from HM Revenue & Customs.**

# Part C I

# Parent/Carer I

**CERTIFICATE OF BENEFITS RECEIVED – To be completed if PARENT/CARER I is in receipt of benefits**

**To be completed by student's parent/carer before submitting to DWP**

Your Name  Student's Name

Your National Insurance number

Address

**I authorise DWP to give information relating to my benefits allowances**

Signature

**To be completed by the Department for Work & Pensions for the district in which the parent/carer is/was registered.**

Please complete details of benefits received **at any time during the year 6 April 2008 to 5 April 2009.**

Name of additional person(s) claimed for in addition to above

						Taxable	Non-Taxable
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
Other							
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		

Signature of Manager/Clerk

Please print name

Date

DWP Stamp

Department for Work & Pensions Office

# Part C 2

# Parent/Carer 2

**CERTIFICATE OF BENEFITS RECEIVED – To be completed if PARENT/CARER 2 is in receipt of benefits**

**To be completed by student's parent/carers before submitting to DWP**

Your Name  Student's Name

Your National Insurance number

Address

**I authorise DWP to give information relating to my benefits allowances**

Signature

**To be completed by the Department for Work & Pensions for the district in which the parent/carers is/was registered.**

Please complete details of benefits received **at any time during the year 6 April 2008 to 5 April 2009.**

Name of additional person(s) claimed for in addition to above

						Taxable	Non-Taxable
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		
Other							
From:	<input type="text"/>	To:	<input type="text"/>	£ <input type="text"/> per week	Type of Benefit: <input type="text"/>		

Signature of Manager/Clerk

Please print name

Date

DWP Stamp

Department for Work & Pensions Office

## **DWP Contact Details**

Please do **not** send the whole application form; part C (Certificate of Benefits Received) is perforated and should be removed from the main application before posting. Where there is entitlement to more than one of the above benefits, for example Income Support and Disability Living Allowance, it may be sufficient to send the EMA form only to Aberdeen BDC who should be able to verify details of DLA as well as IS, particularly in instances where payment of both benefits is combined. However, in some circumstances you may have to contact more than one department. Please include a covering letter detailing all benefits paid to ensure information is given correctly first time and prevent further delay to your EMA assessment.

The certificate will be returned to you direct; unless approaching a deadline please retain your application and resubmit once all outstanding information is received.

### **Income Support/Incapacity Benefit/Jobseekers Allowance**

Jobcentre Plus  
Aberdeen BDC  
Wellington Circle  
Aberdeen  
AB99 8AA  
Telephone No 0845 608 8749

### **Bereavement Benefit**

Arbroath BDC  
Cultins Road  
Edinburgh  
EH91 5AA  
Telephone No 0845 608 8602

### **Retirement Pension/Pension Credit**

The Pensions Service  
PO Box 3  
Edinburgh  
EH91 5AF  
Telephone No 0845 6060265

continued overleaf

## **DLA**

DLA Unit

Warbreck House

Warbreck Hill Road

Blackpool

FY2 0UZ

Telephone No 0845 7123456

## **Carers Allowance**

Carers Allowance Unit

Palatine House

Lancaster Road

Preston

PRI IHB

Telephone No 01253 856123

## **Other Contacts**

DWP Falkirk (General) 01324 505000

DWP Falkirk (Appointment line) 01324 505089

DWP Stirling 01786 432600

Inland Revenue 08450 703703

Tax Credit Helpline 0845 3003909

Information correct at time of printing. If in doubt, please contact DWP direct before posting. Falkirk Council can accept no liability for incorrect or out of date information and/or any loss of payments as a result of late submission of EMA application. Please check deadline dates for application and submit incomplete if necessary. Please refer to application form or contact Finance and Resources Team for further information.



