**Guidance Notes - Statement of Income Form**

While it may be difficult to provide precise figures, please complete the form with the information you do have available, such as pension forecasts, estimating income where necessary.

Please do not hesitate to contact Andy Hughes if you experience any difficulties completing the Statement of Income form or require any further assistance.

The following notes are designed to assist you with the completion of the form.

1. Please enter the gross amount of state pension you expect to receive per year before deduction of tax.
2. Please enter the gross amount of occupational pension you expect to receive per year before deduction of tax.
3. Please enter the gross amount of investment income you expect to receive per year, before deduction of tax (for example, interest on savings accounts, dividends from shares, capital gains on sale of shares etc).
4. Please enter the amount of earnings you expect to receive per year before deduction of tax but after deduction of expenses.
5. Please enter any other state benefits you will receive unless they are designated as non-taxable. See the list below for details of taxable and non-taxable benefits.
6. Please enter any other income you expect to receive before deduction of tax. Exclude personal gifts (for example, birthday, anniversary, Christmas).

The most common benefits that you pay Income Tax on are:

* Bereavement Allowance (previously Widow’s pension)
* Carer’s Allowance
* contribution-based Employment and Support Allowance (ESA)
* Incapacity Benefit (from the 29th week you get it)
* Jobseeker’s Allowance (JSA)
* pensions paid by the Industrial Death Benefit scheme
* the State Pension\*
* Widowed Parent’s Allowance

\*You will already have recorded this income (note1), so do not need to include it again.

The most common state benefits you do not have to pay Income Tax on are:

* Attendance Allowance
* Bereavement support payment
* Child Benefit
* Child Tax Credit
* Disability Living Allowance (DLA)
* Free TV licence for over-75s
* Guardian’s Allowance
* Housing Benefit
* Income Support
* Income-related Employment and Support Allowance (ESA)
* Industrial Injuries Benefit
* Lump-sum bereavement payments
* Maternity Allowance
* Pension Credit
* Personal Independence Payment (PIP)
* Severe Disablement Allowance
* Universal Credit
* War Widow’s Pension
* Winter Fuel Payments and Christmas Bonus
* Working Tax Credit