

Claiming back tax paid on a lump sum

About this form

If you are not a UK resident for tax purposes you do not need to complete this form.

Instead go to www.gov.uk/tax-foreign-income/residence or phone the Taxes Helpline on 0300 200 3300.

What to do now

To make sure we repay you the right amount of tax we need to know about any other income that you expect to receive during the tax year. If you do not know the final figures give the most accurate estimates you can. Use whole numbers, rounded down to the nearest pound.

We'll make checks at the end of the tax year and contact you if the amount is different. We recommend that you keep a copy of this form until the checks are complete.

When you've filled in this form you must:

- sign and date the declaration
- attach parts 2 and 3 of your original forms P45(s) which your pension provider should have given you

How to fill in this form

Fill in questions 1 to 10 below, then complete all other questions which are relevant to you.

Use whole numbers, rounded down to the nearest pound.

Make sure that you sign the declaration on page 9.

For more guidance you can phone Tax Help for Older People on 01308 488 066. They're an independent charity which provide free tax advice to older people on low incomes.

If you need a large print version of the form phone the Taxes Helpline on 0300 200 3300.

If the form is filled in by someone else

If you've asked someone else to fill in the form, or paid a tax adviser to fill it in for you, you're still responsible for the entries on the form and you must sign and date the declaration. Phone us if you have any problems signing the form.

If you're claiming a repayment on behalf of someone else Make sure you complete the relevant boxes in the declaration.

A claim can be made on behalf of:

- someone who is mentally incapacitated
- someone who's given you the power to act on their behalf

Claims should be made by:

- someone authorised by the courts to look after the affairs of a mentally incapacitated adult (or the Department for Work and Pensions appointee)
- an attorney authorised by an ordinary or general power of attorney

About you

1	Title For example Mr, Mrs, Miss, Ms or Dr	6 Best time to contact you	
2	Your surname or family name	7 Your date of birth DD MM YYYY	
3	Your first name	8 Your National Insurance number Example - QQ123456A	
4	Your address	9 Your employer PAYE reference number Example - 123/A246	
5	Postcode Your contact telephone number	10 Tax year you are claiming for YYYY - YY Image: Image of the second se	

Employment income

Enter your total pay from all employment (including any part-time work) before tax is taken off. You should include the income you expect to receive from 6 April to 5 April of the tax year you received your lump sum payment. If you've more than one job, list each employer and the amount of expected pay from each.

If you've any taxable benefits such as a company car or medical insurance, you also need to include an estimated figure for these. For more information on Tax and National Insurance on company benefits, go to www.gov.uk/tax-company-benefits

If you're not sure of the amount of taxable benefit that you're going to receive, you can ask your employer for an estimate of the amount for the tax year.

11 Do you expect to receive income from paid employment during the tax year you're claiming for?

No If No, go to question 12

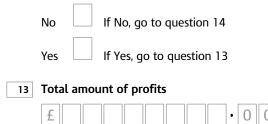
Yes If Yes, fill in the table below

Employer	Expected amount of income from employer before tax	Do you receive taxable benefits from this employer (Y/N)	Total estimated amount of taxable benefits

Self-employment income

Only show profits from self-employment. Paid employment should be included inquestion 11. Tax is only paid on profits from income or earnings after any deductions for expenses or allowances. Enter the amount before tax is taken off.

12 Do you expect to make any self-employment profits during the tax year you are claiming for?



UK pension income

We'll ask about State Pension details at question 15.

This includes income from:

- a pension from a former employer
- a public service pension
- a forces pension

Yes

- a personal pension annuity
- small pensions paid as lump sums (trivial commutation)

Enter the full amount of any UK pension income that you expect to get before tax is taken off and the taxable part of the small pension taken as a lump sum (This will be shown on part 1a of the form P45 that your pension provider gave you).

For more information on how your pension income is taxed, go to www.gov.uk/tax-on-pension

14 Do you expect to receive income from any UK pension during the tax year you're claiming for?

No	If No, go to question	15

If Yes, fill in the table below

Pension payers full name and address	Full amount of any UK pension income you expect to receive before tax is taken off

Taxable state benefits

The most common taxable state benefits are:

- taxable Incapacity Benefit
- Jobseeker's Allowance
- State Pension
- taxable Employment and Support Allowance
- taxable Carer's Allowance

If you put off claiming your State Pension and you've received or expect to receive a lump sum this tax year you should include the amount in this section. For more information on benefits and a full list of all taxable state benefits, go to www.gov.uk/income-tax/taxfree-and-taxable-state-benefits

List each type of taxable state benefit and the amount you get or expect to get separately.

To work out the amount you'll get, multiply the amount of your regular payment by the number of payments you expect to get in the tax year.

15 Do you expect to receive any taxable state benefits during the tax year you're claiming for?

No If No, go to question 16

Yes If Yes, fill in the table below

Name of taxable state benefit	Full amount of any taxable state benefits you expect to receive before tax is taken off

Taxed interest on UK savings and investment income

As well as bank and building society interest, include interest from other deposit takers and interest paid by:

- UK authorised unit trusts (AUTs)
- open-ended investment companies (OEICs)

• National Savings and Investment products such as fixed rate Guaranteed Income or Growth Bonds

- investment trusts
- Payment Protection Insurance (PPI) compensation payments

The bank should have sent you statements showing the interest paid.

Only enter details of any interest that will be taxed before you receive it.

If you've a joint account only enter your share, usually 50 percent of the interest received.

These investments sometimes pay dividends. If this applies then you'll need to answer the questions under Dividends from UK companies. For more information on bank and building society accounts, go to www.gov.uk/apply-tax-free-interest-on-savings

16 Do you expect to receive taxed interest on UK savings and investment income during the tax year you're claiming for?

	No	If No, go to question 19
	Yes	If Yes, go to question 17
17	Total amou	unt of savings interest (before tax)
18	Total tax p	aid
	£	

Untaxed interest on UK savings

Examples of accounts and products that may pay untaxed interest are:

- National Savings and Investment products such as
 - Direct Saver
 - Easy Access Savings Accounts (EASAs)
 - Income Bonds
- Investment Accounts
- bank and building society accounts and other deposit takers (including where you completed an R85)
- interest paid on private loans
- interest received on Payment Protection Insurance (PPI) Compensation payments

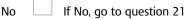
You do not need to include tax exempt products such as ISAs in this section.

For more information about investments that give a tax-free return, go to www.gov.uk/apply-tax-free-interest-on-savings

If you've a joint account only enter your share, usually 50 percent, of the interest received and only enter interest that will not be taxed before you receive it.

If you get interest from National Savings Ordinary Accounts only enter the amount above £70.

19 Do you expect to receive untaxed interest on UK savings during the tax year you're claiming for?



Yes

If Yes, go to question 20

20	Total amount of untaxed	interest you ex	nect to receive
20	Total amount of unlaxed	interest you ex	pect to receive



Dividends from UK companies

These include:

- UK company dividends
- stock dividends
- dividends from UK Authorised Unit Trusts (AUTs)
- Open-ended Investment Companies (OEICs)
- investment trusts

For more information on dividends, go to www.gov.uk/tax-on-dividends

Each dividend voucher will show the tax credit and dividend payable. Enter the total of all dividends you were paid or expect to be paid.

Do not include the tax credit.

21 Do you expect to receive dividend income from stocks and shares in the tax year you're claiming for?

0

	No	If No, go to question 23
	Yes	If Yes, go to question 22
22	Total amo	ount of dividend income
	£	• 0

Any other income

This includes income from:

- property
- trusts
- commissions

Yes

- tips
- foreign income (give the type of foreign income, for example dividends)
- profits paid out on UK life insurance policies the insurance company should have sent you a chargeable event certificate showing this information
- any other income that you've not entered anywhere else on the form

For more information on trusts, go to www.gov.uk/personal-tax/trusts or tax on foreign savings and investments, go to www.gov.uk/tax-foreign-income

Make a separate entry for each type of income. For more information on taxable and non-taxable income at a glance, go to www.gov.uk/income-tax

If the income is a payment from a life insurance policy only enter the profit amount.

The insurance company should have sent you a chargeable event certificate showing this information.

23 Do you expect to receive any other income in the tax year you're claiming for?

No If No, go to question 24

If Yes, fill in the table below

Source of any other income	Full amount of other income you expect to receive

Gift Aid payments

The Gift Aid scheme is for gifts of money to Charities or Community Amateur Sports Clubs (CASCs). The charity or CASC will ask you to declare that you pay UK tax and will then claim the tax back from HM Revenue and Customs (HMRC).

If you've not paid tax equal to the amount the charity or CASC claims back we'll include the difference when we work out your repayment.

For more information on Giving to charity through Gift Aid, go to www.gov.uk/donating-to-charity/gift-aid

24	Do you expect to make any Gift Aid payments in the tax year you're claiming for?
	No If No, go to question 27
	Yes If Yes, go to question 25
25	Total amount of Gift Aid payments you expect to make in the tax year you're claiming for?
	You should include regular payments and any one-off payments
	£ 00
26	Total amount of one off Gift Aid payments
	Total amount of one-off Gift Aid payments included in question 25
	£ 0 0

Pension plans you pay into

Examples of pension plans include occupational schemes, Personal Pensions and Retirement Annuity Contracts. Relief is not due on payments made after age 75. For more information on Pension Schemes, go to www.gov.uk/business-tax/pension-scheme-administration

You do not need to tell us about pension plans you pay into through your employment if the payments are taken from your pay before tax is deducted.

27	Do you expect to pay into any pension plans in the tax year you're claiming for?		
	No If No, complete How we'll make your repayment		
	Yes If Yes, go to question 28		
28	Type of pension plan		
	Retirement Annuity Contract where no relief is claimed by the pension provider		
	Personal Pension where the provider already claims basic rate tax relief		
	Occupational Pension where your employer takes the pension payments after calculating tax		
29	29 Total amount you expect to pay into the pension plan		
	If the amount is not shown on your payment certificate or pensions records		
	ask your pension scheme administrator for the amount you should enter		
	£ 00		

How we'll make your repayment

When we've worked out any repayment due to you, we'll send you a cheque. We can send this direct to you at your home address or to your nominee's address. The cheque can only be paid into an account held in your name or your nominee's.

Repayments cannot be made by the Bacs (Bankers Automated Clearing Service).

30 Where should we send the repayment to?

Your address (go to Declaration)

Your nominee's address (go to question 31 to 33)

A nominee's address details

31	Name of nominee	[33 Nominee's address
32	If your nominee is your tax advisor, enter their reference		
			Postcode

Declaration

I can confirm that the information on this form is correct and complete to the best of my knowledge and belief. I enclose parts 2 and 3 of all P45 forms that I've received for flexibly accessed pension payments.

Self Assessment customers

I confirm I've read the self-assessment section on page 1 and know I must declare any repayment received on my next tax return.

Full name

Signature
Date DD MM YYYY

Daytime telephone number (including area code)

If you've signed on behalf of someone else, give the capacity in which you're signing this form Claims can be made by:

- the person authorised by the courts to look after the affairs of a mentally incapacitated adult (or the Department for Work and Pensions appointee)
- an attorney authorised by an ordinary or general power of attorney
- Tell us if you've signed the form as either:
- Administrator
- Executor
- Power of Attorney
- Receiver
- Trustee

What to do now

Make sure that you attach parts 2 and 3 of your original form P45. Your pension provider should have given you this form. We cannot deal with your claim without parts 2 and 3 of form P45.

If you've lost or not received your P45 ask your pension provider for duplicate details before sending this form. If you later find the original P45, you must not give parts 2 and 3 to any new employer or pension provider because this may affect the tax you pay at the end of the year.

Check you've completed all parts of the form that are relevant to you.

Check you've completed, signed and dated the declaration on page 9.

Send this form together with parts 2 and 3 of your original form P45 to:

Pay As You Earn HM Revenue and Customs BX9 1AS

How we use your information

HM Revenue and Customs (HMRC) is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We'll not give information to anyone outside HMRC unless the law permits us to do so. For more information go to hmrc.gov.uk and look for Data Protection Act within the Search facility.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/government/publications/your-charter