



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

2 Your surname or family name

3 Your first name

4 Your address

Postcode

5 Your contact telephone number

6 Best time to contact you

7 Your date of birth DD MM YYYY

8 Your National Insurance number
Example - QQ123456A

9 Your employer PAYE reference number
Example - 123/A246

 /

10 Tax year you are claiming for YYYY - YY

 -

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
- 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

Yes 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 amount of savings interest (before tax)

£ .

18 Total tax paid

£ .

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?

No If No, go to question 21

Yes If Yes, go to question 20

20 Total amount of untaxed interest you expect to receive

£ .

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

Postcode

32 If your nominee is your tax advisor, enter their reference

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

Daytime telephone number (including area code)

Signature

Date DD MM YYYY

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