



## About this form

Use this form to claim back tax we owe you on a pension death benefit lump sum payment you recently had if any of the following apply:

- you've taken a pension death benefit lump sum payment which used up all of your pension pot and you've had a form P45 from your pension provider
- you're not claiming one of the taxable benefits listed below
- you do not expect to go back to work
- you've retired permanently and you're not getting a pension from your old employer
- you've returned to full-time study

### Taxable benefits:

- Jobseeker's Allowance (JSA)
- Taxable Incapacity Benefit (IB), note IB is usually taxable if paid for more than 28 weeks
- Contribution-based Employment and Support Allowance (ESA)
- Carer's Allowance (CA)

### If you fill in a Self Assessment (SA) Tax Return:

- do not include any estimated SA income in your claim, unless you want us to include this in calculating your repayment
- you'll still need to pay any balancing payments owed and payments on account when due, you can ask us to use your repayment to lower your payments on account
- include any repayment you've received on your next SA tax return
- you must let us know when you no longer need to complete a SA tax return

If you've got PAYE and SA income, we'll not include any SA income in calculating your repayment, unless you ask us to.

### Do not use this form if:

- you're unemployed and expect to start a new job within 4 weeks, hand form P45 Part 2 and 3 to your new employer, they will make any repayment due to you through your salary
- you're claiming one of the taxable benefits listed under 'Taxable state benefits', wait until after 5 April coming or your claim ends if this is sooner - if you're claiming JSA, IB, ESA or CA, Jobcentre Plus will send you a repayment
- you're receiving an occupational pension, contact your pension provider who'll make any repayment due to you, or wait until after 5 April and we'll repay any tax you've overpaid
- you've received a one-off lump sum pension payment (Trivial Commutation or small pots) - contact HM Revenue and Customs (HMRC) for form P53
- the payment you've received has not extinguished your whole death benefit pension pot - contact HMRC for form P55(DB)
- you're not a UK resident for tax purposes, instead go to [www.gov.uk/tax-foreign-income/taxed-twice](http://www.gov.uk/tax-foreign-income/taxed-twice) or phone the Taxes Helpline on 0300 200 3300

### What to do now

Fill in questions 1 to 9 below, then complete all other questions which are relevant to you. For further guidance you can phone Tax Help for Older People on 01308 488 066. They are an independent charity who give 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.

## 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



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## Taxable state benefits

20 Since the beginning of this tax year, have you claimed any of the taxable benefits shown below? Tick all that apply and answer the relevant questions

Jobseeker's Allowance (JSA)

Incapacity Benefit (IB)

Employment and Support Allowance (ESA)

Carer's Allowance (CA)

21 The Jobcentre Plus office where you claimed

22 If you claimed JSA, how much did you get?

£  .

What date did it end? DD MM YYYY

  

23 If you claimed IB, how much did you get?

£  .

What date did it end? DD MM YYYY

  

24 If you claimed ESA, how much did you get?

£  .

What date did it end? DD MM YYYY

  

25 If you claimed CA, how much did you get?

£  .

What date did it end? DD MM YYYY

  

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## 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 Bacs (Bankers Automated Clearing Service).

26 Where should we send the repayment to?

Your address (go to Declaration)

Your nominee's address (go to question 27 to 29)

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## A nominee's address details

27 Name of nominee

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

29 Nominee's address

<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode

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## Declaration

### Select one of the following options

I'm actively seeking employment and have been unemployed for 4 weeks or more and have not claimed any of the taxable benefits listed on page 1.

I do not expect to go back to work (including part-time or casual employment) before the start of the new tax year on 6 April. I do not get a pension from my old employer and have not claimed any of the taxable benefits listed on page 1.

### 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.

I can confirm that the information on this form is correct and complete to the best of my knowledge and belief.

### Full name

### Daytime telephone number (including area code)

Signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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### 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

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## What to do now

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

Check that you've completed, signed and dated the declaration above

### Send this form to:

Pay As You Earn  
HM Revenue and Customs  
BX9 1AS

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## How we use your information

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 [www.gov.uk](http://www.gov.uk) and search for Data Protection Act.

### 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](http://www.gov.uk/government/publications/your-charter)