



Claiming back tax paid on a lump sum

About this form

If you aren't a UK resident for tax purposes you don't 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 don't know the final figures give the most accurate estimates you can. Please 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.

Please use whole numbers, rounded down to the nearest pound.

Please make sure that you sign the declaration on page 9.

For further guidance you can call Tax Help for Older People on 0845 601 3321 or 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 please 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

Please 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

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10 **Tax year you are claiming for** YYYY - YY

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UK pension income

We will 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 are claiming for?

No If No, go to question 15

Yes If Yes, please 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 Universal Credit

If you put off claiming your State Pension and you have 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 will 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 are claiming for?

No If No, go to question 16

Yes If Yes, please 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

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 haven't paid tax equal to the amount the charity or CASC claims back we will 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 are 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 are claiming for?

You should include regular payments and any one-off payments

£ .

26 Total amount of one off Gift Aid payments

Total amount of one-off Gift Aid payments included in question 25

£ .

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 are claiming for?

No If No, complete How we will 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 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

£ .

How we will make your repayment

When we've worked out any repayment due to you, we will 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 can't 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

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

33 Nominee's address

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 have received for pension lump sum payments.

Full name

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 have signed on behalf of someone else, please give the capacity in which you are 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

Daytime telephone number (including area code)

What to do now

Please 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 have lost or not received your P45 ask your pension provider 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 have completed all parts of the form that are relevant to you.

Check that you have 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 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 will not give information to anyone outside HM Revenue and Customs 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