

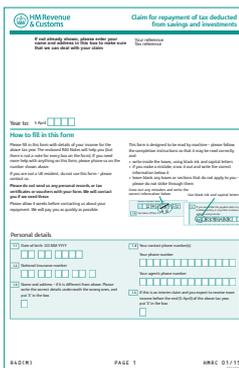
Introduction

i If you need help, please phone us on the number on the front of your form R40. Or go to, **www.gov.uk**

To download notes and helpsheets go to, **www.gov.uk** or you can phone the SA Orderline on **0300 200 3610**.

i If you have a non-UK domicile, only include income received in, or remitted to, the UK.

i If you are not resident in the UK do not use this form. Please use form R43. To get a copy, phone the SA Orderline on **0300 200 3610** (from outside the UK phone **+44 161 930 8331**), or go to, **www.gov.uk** and search for R43.



R40

Please do not send vouchers, certificates or any other documents with your form. We will contact you if we need these.

These notes will help you to make repayment claims for any of the tax years 2011 to 2012 through to 2015 to 2016 (the tax year starts on 6 April and finishes on the following 5 April). The time limit for making a claim is 4 years after the end of the tax year. For example, a claim for 2011 to 2012 must be made by 5 April 2016. Every claim year needs a separate claim form. Please do not complete multiple years on 1 form.

Please enter your name, full address with postcode and the year you are claiming a repayment for on page 1 of each R40 form you complete. If you are dealing with the tax affairs of someone who has died, please enter the deceased's details.

The notes do not cover every point in detail, but highlight boxes you might need help with, or more information about.

If you need a large print version of the form please phone us on the number on the front page of the form.

If your form is filled in by someone else

That is fine, but you are responsible for the entries on the form, even if you pay a tax adviser to fill it in for you. And you must sign the form. Please phone us if signing the form is a problem for you.

If you are claiming repayment on behalf of someone else, please make sure that you enter their personal details in boxes 1.1 and 1.2. If you are completing the form on behalf of a minor please leave box 1.2 blank (unless they have been given their National Insurance number at the age of 15 years and 9 months). You will also need to read the notes for box 12.2 on page 12.

If you are dealing with the tax affairs of someone who has died please make sure that you have informed the Tell Us Once service. Further details can be found at **www.gov.uk/after-a-death** Please complete this form with details of the deceased's income, allowances and reliefs. We will contact you when we have settled the deceased's final tax position.

Before you start

Please read the 'How to fill in this form' instructions on page 1 of the R40. Please keep your entries within the boxes, and leave blank any boxes or sections that do not apply. If you make a mistake, cross it through and write the correct information underneath. Please do not use correcting fluid as your form is designed to be 'read' by a machine.

Gather together details of all your income, for example:

- any statement of State Pension
- interest certificates, statements of account or passbooks showing interest received and tax deducted from building societies, banks and other deposit takers
- dividend vouchers
- statements of income from trusts and estates
- 'P60 End of Year Certificate' from a pension payer or employer
- form(s) 'P45 Details of employee leaving work' from previous employer(s)

Students

Scholarship income and bursaries are usually exempt from tax. Please contact us if you are not sure if such income should be included on the form.

Capital gains

If you have Capital Gains Tax to pay, even if overall you are due a repayment of tax for the year, you must not complete the R40 but instead register for Self Assessment (SA). You can then give details about your capital gains in your SA Tax Return. The easiest way to register for SA is by phoning **0300 200 3310** to say you have Capital Gains Tax to pay and the year for which payment is due. Or you can ask for form SA1 to complete. The form is also available online.

Go to www.gov.uk/government/publications/self-assessment-register-for-self-assessment-and-get-a-tax-return-sa1

For more information to help you to work out if you have Capital Gains Tax, go to www.gov.uk/capital-gains-tax The information there will also tell you how to make any Capital Gains Tax claim (for example, for losses) or election, what assets are liable to Capital Gains Tax and what amount of gains you can have before Capital Gains Tax may be payable (the annual exempt amount for 2014 to 2015 is £11,000).

If you are completing this form to deal with the tax affairs of someone who has died, please show the deceased's details.

Personal details

1.5

Interim claims

If you are filling in the form **part-way** through the year of claim and you expect to receive more untaxed income before the year end (5 April) put 'X' in box 1.5. Please enclose an estimate **for the whole year** for each type of untaxed income that you expect to receive. We may ask for confirmation of these figures after the end of the year.

UK employment income, pensions and state benefits

2.1

Total pay from all employments

If you are employed, your employer must give you a record of your pay and tax. If you were working on 5 April, you will get a 'P60 End of Year Certificate'. If you left before 5 April, you will have been given a 'P45 (Part 1A Details of employee leaving work)'. If you only had one job in the year put in box 2.1 the pay from the 'In this employment' box on your P60, or from the 'Total pay in this employment' box on your P45. **You may also need to consider:**

- if you had more than 1 job, add up all of your employment pay figures
- if you received any additional payments from your employer after you received your P45 - include this 'post-termination' income in box 2.1
- giving details of your employment tax reference number for any figures you have entered in boxes 2.1 or 2.2

2.2

Tax taken off box 2.1 income

Add together the 'total tax in this employment' figures on your P45s, or the 'tax deducted in this employment' figures from your P60s (if you had more than one), and put the total in box 2.2. If you paid tax on any post-termination payments, include the tax deducted in box 2.2.

2.3

State Pension

Enter the full amount you were entitled to for the year (not the weekly or 4-weekly amount), but do not include:

- any addition for a dependent child (but do include any addition for a dependent adult)
- the Christmas bonus
- the Winter Fuel payment
- Attendance Allowance
- Disability Living Allowance
- Pension Credits

i Do not include Attendance Allowance, tax credits or Child Benefit anywhere on your form.

If you do not know the figure, phone The Pension Service on **0800 731 7898** or ask your local pensions centre to give you a form BR735 for the tax year of claim. If you deferred receipt of your State Pension read the notes for boxes 7.4 to 7.6 on page 10.

2.4 If you are of retirement age and do not receive State Pension, put an 'X' in box 2.4. (If you do not enter an amount in box 2.3 or an 'X' in box 2.4 we will include the basic pension in your calculation.)

2.5 Total of other taxable state benefits

If you received any of the following, add them up and put the total in box 2.5:

- Bereavement Allowance or Widow's Pension
- Widowed Parent's Allowance or Widowed Mother's Allowance excluding any child dependency increase
- Industrial Death Benefit Pension excluding Industrial Death Benefit Child Allowance
- Jobseeker's Allowance - if you were claiming on 5 April, the Department for Work and Pensions will give you a form P60 if you stopped claiming before 5 April you will have been given a P45 these forms will give you the taxable amount figures to go in box 2.5
- Carer's Allowance - Include any amount for a dependent adult but ignore any amount for a dependent child
- Statutory Sick Pay, Statutory Maternity Pay, or Statutory Paternity Pay, or Statutory Adoption Pay, but only if we, HM Revenue & Customs, paid you (not your employer) ignore Maternity Allowance as it is not taxable
- Employment and Support Allowance and taxable Incapacity Benefit - if you were claiming on 5 April, the Department for Work and Pensions will give you a form P60 if you stopped claiming before 5 April you will have been given a P45 these forms will give you the taxable amount figures to go in box 2.5 and the 'tax taken off' figure to go in box 2.6 if you had more than 1 claim during the year, add up all the tax and taxable amounts

2.7 Total of other pensions and retirement annuities

Add together all other UK pensions you received in the year, such as occupational pensions and retirement annuities. Your pension payer will give you a P60 or similar statement. Please do not include purchased life annuities in this section; they go in boxes 3.1 to 3.3 (read the notes on pages 3, 4 and 5).

Do you receive a pension following retirement because of a work-related illness or an injury at work? If you do, and your pension is more than it would have been had you retired for health reasons not caused by your work, please phone us.

2.9 Additional information

If you have more than 1 pension or annuity, please give details of your pension provider and pension/annuity number on a separate sheet.

3.1
to

3.7

Please include income received from:

- building societies, banks and other deposit takers (including internet accounts) from current and deposit accounts
- Government stocks - gilt-edged securities or gilts (but read the notes on page 4 about accrued income)

**UK interest
and dividends**

i If your savings or investment income exceeds £10,000 (before tax) you may need to fill in a tax return.

- UK authorised unit trusts, open-ended investment companies and investment trusts
- National Savings & Investments products where tax is taken off before you receive it (First Option Bonds - no longer available, Guaranteed Growth Bonds and Guaranteed Income Bonds)
- National Savings & Investments products where no tax is taken off, such as Income Bonds, Investment Account and Direct Saver
- company dividends from stocks and shares
- purchased life annuities (read the note below)
- investments paying interest in non-cash form

Joint savings and investments

If you own investments jointly with anyone else, enter your share only.

Married couples and civil partners

Income from investments held in joint names is usually treated as belonging to the two of you in equal shares and each of you will be taxed on half of the income. However, if you hold the investments in unequal shares and you are entitled to the income in these proportions, you can elect to be taxed on that basis. If you want to make an election, please contact us.

If you made gifts to any of your children who are under 18, and those gifts produce more than £100 income (before tax) in a tax year, the income counts as your own and you must include it on your own form.

Exclude interest (or dividends or bonuses) from tax efficient investments, for example, ISAs and PEPs, unless the ISA or PEP manager (or Savings Schemes Office, Liverpool) has advised you that the income is taxable. If you are not sure if you have to put your interest on this form, please contact us.

You can choose to receive your gilt interest without tax being taken off it. If so, the interest should be included in box 3.4, not boxes 3.1 to 3.3.

Purchased life annuities

Include your income from a purchased life annuity in boxes 3.1 to 3.3. If however, you have completed form R89 then the Purchased Life Annuity will be paid gross and should be entered in box 3.4. Income will only be part of the payment you receive - check your payment certificate - do not put the rest of the payment on this form. (A purchased life annuity is not a retirement annuity, nor the result of the contributions that you made to a personal pension plan.)

Accrued income

Accrued income securities include all interest-bearing securities, including permanent interest-bearing shares (PIBS) in a building society, government loan stock (gilts) and company loan stock, but not shares in a company or National Savings & Investments certificates.

Calculate charges or reliefs for securities you have bought, sold or transferred if the next interest payment after your purchase or sale fell in the tax year of claim.

If the nominal value of all accrued income securities held at any time in the year of claim, or the preceding tax year, did not exceed £5,000, no charge arises and no relief is due for the year of claim.

A charge will arise if you purchased securities without accrued interest (ex-dividend) or sold securities with the accrued interest (cum-dividend).

i If you need help working out accrued income charges and reliefs, please phone us on the number on the front of your form.

The amount of the charge will be the adjustment for the accrued interest not received, specifically the amount by which the purchase price was reduced (purchase ex-dividend) or the sale price was increased (sale cum-dividend).

A relief will be due if you purchased securities with accrued interest (cum-dividend) or sold securities retaining the right to the next interest payment (ex-dividend). The amount of the relief will be the adjustment for the amount of extra interest received, specifically the amount by which the purchase price was increased (purchase cum-dividend) or the sale price was decreased (sale ex-dividend).

For **each kind of security**, combine the charges and reliefs to produce a net figure. Where the charges exceed the reliefs, include the total net amount in box 3.3. Where the reliefs exceed the charges for a kind of security, deduct the excess from the 'gross' interest received from that kind of security and enter the reduced amount of interest in box 3.3. If the result is a negative figure, enter '0' in box 3.3. The excess relief should be carried forward and set against any future charges arising. Do not change the figure in box 3.2. If you have your gilt interest paid without tax being taken off, reflect the charges and reliefs in your box 3.4 figure.

Please note that claims can only be made on tax taken from bonds in the tax year that the bond matures and the interest has actually been received (unless the interest has been paid into a separate account after each year that the bond is held).

3.1 Net interest paid by banks, building societies etc.

As well as bank or building society interest, include interest from other deposit takers and interest paid by UK authorised unit trusts (AUTs), open-ended investment companies (OEICs) and investment trusts. See box 3.6 for dividends from UK AUTs, OEICs and investment trusts.

3.2 Tax taken off

The tax taken off your gross interest (which will go in box 3.3) results in your net interest (box 3.1).

3.3 Gross amount

This is the amount before it was taxed.

You will usually receive interest after tax (at 20%) has been taken off (or deducted) by the payer of the interest, for example, the bank or building society. Bank and building society statements and passbooks may describe these payments differently so if you are not sure of the figures to go in boxes 3.1 to 3.3 please use the Working Sheet on the next page. The instructions below will help you to fill it in.

- use 1 line in column A for each building society, bank, or other deposit taker
- look at the interest in your statement or passbook, if there are 3 entries, copy the 'net interest' figure to column B, the 'tax deducted' or 'tax taken off' figure to column C, and the 'before tax' or 'gross' figure to column D
- if you have only got the figures for columns C and D, then column B is column D minus column C, if you have only got the figure for column B, then column C is column B x 25% (25/100), and column D is column B plus column C
- add up each column
- copy totals from column B to box 3.1, column C to box 3.2 and column D to box 3.3

Working Sheet

Column A	Column B	Column C	Column D
Bank etc	Net interest	Tax taken off	Gross interest
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Totals	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Copy to box	<input type="text" value="3.1"/>	<input type="text" value="3.2"/>	<input type="text" value="3.3"/>

3.4

If you get interest that has not been taxed at all

If you have an account or bond that pays you interest without tax being taken off - a 'gross paying account' or bond - put the gross interest in box 3.4, not box 3.3. (Almost everyone can have a tax-free amount of income - the minimum is the standard personal allowance, £10,000 for 2014 to 2015 (the amount varies in each tax year). If your total income is below that, you can register to have your interest paid without tax being taken off - please ask us for form R85.) Also use box 3.4 for interest from government stocks where you have chosen to have your interest paid without tax being taken off.

3.5

UK company dividends

Each dividend voucher will show your holding of shares in the company, the dividend rate, the tax credit and the dividend payable. You will get this information even if your dividends are paid direct into your bank account or through your investment broker. The only figure to put on your claim form is the total of all dividend payments received (not including tax credits). You cannot claim a refund of tax credits on UK dividends.

3.6

Dividends from UK authorised unit trusts (AUTs), open-ended investment companies (OEICs) and investment trusts

Dividend distributions from UK AUTs, OEICs and investment trusts go in box 3.6. See 3.1 for interest from UK AUTs, OEICs and investment trusts.

3.7

Stock dividends

Complete this box if you received shares instead of a cash dividend, specifically if you received a 'stock' dividend. The statement from the company should show the 'appropriate amount in cash', or the 'cash equivalent' of the share capital, to enter in box 3.7.

4.1

to

4.11

Fill in box 4.1 with the Unique Taxpayer Reference (UTR) of the Trust.

You should find this reference number on any form R185(Trust Income) or R185(Settlor) that the trustees give you.

Fill in boxes 4.2 to 4.9 if you received (or you are treated as receiving) a payment or were entitled to income from:

- an accumulation or discretionary trust
- an interest in possession trust
- a settlement
- the estate of a deceased person

In box 4.10 enter the actual amount of any income received from a settlor-interested discretionary trust after 5 April 2006 - do not gross it up. This amount is treated as taxed and there will be no more tax to pay on it.

In box 4.11 enter the amount of any income from the estate of a deceased person that has had tax deducted at 22%. This will be because the income was received by the personal representatives prior to 5 April 2008 but was not paid to you until after this date.

Do not enter income from unit trust schemes in this section.

Trust income

The information you need to enter will be on form R185(Trust Income) given to you by the trustees of the trust. If you do not have an R185(Trust Income) ask your trustees to provide one for you. **If you have entries on more than 1 line of your R185(Trust Income) you should enter figures for the amount and the tax paid or tax credit in the appropriate boxes. If you are entitled to untaxed income from a trust, enter that income in the boxes that deal with the type of income concerned (for example, untaxed interest in box 3.4). Please do not send the R185(Trust Income) with your form.**

If you are the beneficiary of a **bare trust**, where you have an absolute right to the income and capital from the trust, do not include this income here. You should include it in the boxes that deal with the type of income concerned (for example, you should enter details of building society interest in boxes 3.1 to 3.3).

Settlement income

Settlements include trusts and non-trust arrangements. If you have provided funds for a settlement, its income may be treated as yours for tax purposes. For example, if:

- you or your spouse or civil partner can benefit from a trust of which you are the settlor (one where you provided funds)
- you gift assets or cash to a minor unmarried child and the income arising from all of these gifts exceeds £100 (before tax) in any year

You can find more information in Helpsheet 270 'Trusts and settlements - income treated as the settlor's' go to www.hmrc.gov.uk/helpsheet270 You should include your income (and tax paid) from settlements in the relevant boxes. If the income arose to a settlement which is a trust, the information you need to enter will be on form R185(Settlor) given to you by the trustees of the trust. If you do not have a R185(Settlor) ask your trustees to provide one for you.

Estate income

This is income from the estate of a deceased person. If you receive either a specific sum of money or a specific asset from someone who has died you do not pay tax on these, so you should not include them on your form. If the asset is one that produces income (for example, a bank account or a property that is let) and you are entitled to that income from the deceased's death, you should include it on your form, in the boxes that deal with the type of income concerned. (For example, enter details of bank interest in boxes 3.1 to 3.3.)

Residuary beneficiaries

Special rules apply to the income from a deceased person's estate paid to you if you are a beneficiary who has an interest in the residue. The residue is what is left in the estate after the personal representatives have provided for all legacies and expenses. If you have an interest in the income and capital of the residue, you are treated as receiving an amount of income. This is based on your share of the

 To download notes and helpsheets go to www.hmrc.gov.uk or you can phone the SA Orderline on **0300 200 3610**.

UK land and property

i If your share of gross income from property (before expenses) exceeds £10,000 you will need to fill in a tax return.

estate income, after the personal representatives deduct allowable expenses. The personal representatives should give you a statement on form R185(Estate Income), showing any payments to you treated as income and the tax treated as paid on that income. You should include that information here.

Please do not send the R185(Estate Income) with your form.

5.1

Income

If you receive income from any land that you own, or a property that you let, enter your total income in box 5.1. If you own property jointly with your spouse or civil partner, the income and tax are usually shared on a 50/50 basis. But if you own the property in unequal shares and you have made a valid election on form 17, enter the income and tax on the unequal basis.

If you let property jointly with someone else, enter your share only.

Own home - 'Rent a Room'

If you let a furnished room (or rooms) in your own home (but not if the room is used as an office) you do not have to tell us about it, so long as the total rents you receive are less than £4,250 in the year (£2,125 if you share the income with someone else).

But if your rents are more than £4,250 you can choose between:

- paying tax just on the excess over £4,250 - without taking off any expenses (if so, enter the excess over £4,250 in boxes 5.1 **and** 5.3)
- paying tax on the excess of rents over expenses (if so, enter the total rents in box 5.1, the expenses in box 5.2 and the profit in box 5.3 (box 5.1 minus box 5.2))

Read PIM4000 in the Property Income Manual for more guidance about the Rent-a-Room scheme. Go to www.hmrc.gov.uk/manualsa-z

5.2

Expenses allowable for tax

Generally, you can claim the cost to you of letting your property, land, etc. The Working Sheet below lists the most common types of expense. Exclude the proportion that represents your personal use. Do not claim any other personal expenses, or any capital costs.

Working Sheet

Rents, rates, insurance, ground rent you pay	£ <input type="text"/>
Property repairs and maintenance	£ <input type="text"/>
Finance charges, including loan interest	£ <input type="text"/>
Legal and professional* (see below)	£ <input type="text"/>
Cost of any services you provide, such as cleaning	£ <input type="text"/>
10% wear and tear (10% of the net rents - specifically after Council Tax and water rates have been paid by the landlord - of furnished accommodation)	£ <input type="text"/>
Others, for example, advertising, stationery	£ <input type="text"/>
Total (copy to box 5.2)	£ <input type="text"/>

*Exclude the legal and professional expenses of a first letting, if it is for more than 1 year: this includes the legal costs of drawing up a lease, or planning permission. However, you can claim the cost of renewing a lease.

5.3

Profit

If your expenses are less than your income, you have made a profit. In box 5.3, enter box 5.1 minus box 5.2.

i To download notes and helpsheets go to www.gov.uk or you can phone the SA Orderline on 0300 200 3610.

Foreign income

5.4

Loss

If your expenses are more than your income, you have made a loss. In box 5.4, enter box 5.2 minus box 5.1.

5.5

Land and property losses brought forward from earlier years

We will take off brought forward losses from the profit (box 5.3) that we tax. But if you made a loss (box 5.4) you should add it to your existing brought forward losses and enter the total in this box on **next year's** form.

If you want more information ask the SA Orderline for 'UK property notes' for the tax year (but ignore the box numbers used in those notes).

6.1

to

6.12

If you received foreign dividends, income from foreign property or any other foreign income (including pensions), complete boxes 6.1 to 6.12. If you have an absolute entitlement to the income from a non-UK resident trust, or receive income from a foreign estate, enter the information in boxes 6.1 to 6.12, according to the nature of the income. Convert the foreign gross income and any tax deducted into the sterling equivalent. Please note that any foreign tax paid is not repayable in the UK, but you may be entitled to Foreign Tax Credit Relief that will reduce the UK tax chargeable on your foreign income. We will work out that relief for you.

You are entitled to a UK tax credit for foreign dividends equal to one-ninth of the dividend, inclusive of foreign tax, in most circumstances.

You are entitled to the tax credit if the company is not an offshore fund and:

- your shareholding is less than 10%
- the company paying the dividend is located in a territory with which the UK has a double taxation treaty with a non-discrimination agreement - this includes EU and EEA countries but not the Channel Islands and the Isle of Man - the 'Foreign' pages to the Self Assessment Tax Return give more information and guidance.

You are also entitled to a tax credit if the company is an offshore fund with mainly equity-based investments.

At boxes 6.1 and 6.3 do not add on the tax credit for dividends. You cannot claim a refund of tax credits on foreign dividends.

If the company is an offshore fund and more than 60% of assets are invested in interest-bearing assets, you must enter these dividends in box 6.8, not 6.1.

You are not entitled to a tax credit for these dividends.

Only 90% of your foreign pension is taxable in the UK, so take 10% off the gross foreign pension and include the 90% in box 6.10.

If, unusually, any UK tax has been deducted from any of the income in these boxes, or if you need more information, please contact us.

If there is more than one country of origin, please give the additional details on a separate sheet.

7.1

to

7.3

Chargeable event gains

If you made any gains on UK life insurance policies, life annuities or capital redemption policies or received refunds of surplus funds from additional voluntary contributions, you may need to fill in boxes 7.1 to 7.3. UK insurers must by law issue a certificate when a gain has been made. Use the information on your certificate to complete boxes 7.1 to 7.3. If you receive income from an estate that relates to gains realised on certain insurance policies, use the information on

Any other income and benefits

your form R185(Estate Income) to complete boxes 7.1 to 7.3. Most gains from UK insurance policies are treated as having had tax deducted; this tax is not repayable. Helpsheet 320 'Gains on UK life insurance policies' gives more information and guidance. Go to, www.hmrc.gov.uk/helpsheet320

Most gains from foreign life insurance policies are not treated as having tax deducted. Fill in boxes 6.10 and 6.11 if you have made a gain from a foreign policy. Helpsheet 321 'Gains on foreign life insurance policies', available online or from the SA Orderline, gives more information and guidance. Go to, www.hmrc.gov.uk/helpsheet321

If you have made gains from more than 1 policy, either UK or foreign, please give additional details on a separate sheet.

i If you have received a benefit because you owned, or contributed to the acquisition of, a property (a 'pre-owned asset'), please contact us.

7.4

7.6

Other income and benefits

Use boxes 7.4 to 7.6 for other taxable income and benefits you have had in the year to 5 April. Any income which is taxable but which is not covered in these notes, should be entered in boxes 7.4 to 7.6. If you deferred receipt of your State Pension and have now received a lump sum payment, enter the amount received in box 7.4 and the tax taken off it in box 7.5.

Only **1 type** of income should be entered here.

Gift Aid is a tax relief for cash gifts to UK charities and Community Amateur Sports Clubs (CASCs). The charity or CASC will ask you to give a declaration that you pay UK Income Tax and/or Capital Gains Tax - they can then claim tax back from us. If you have not paid an amount of UK Income Tax or Capital Gains Tax equal to the amount the charity or CASC claims back on your gift, we will ask you to pay the difference (usually by including it in your tax calculation).

If you pay tax at the higher rate you are entitled to tax relief - the calculation works it out for you.

If you were born before 6 April 1948, your Gift Aid payments could reduce your tax bill so make sure you fill in box 1.1 on page 1 - we need your date of birth to work out your correct tax-free personal allowances.

Gift Aid

i To download notes and helpsheets go to www.gov.uk or you can phone the SA Orderline on **0300 200 3610**.

8.1

Gift Aid payments made in the year of claim

Enter the actual amounts given; do not add on any tax relief that you think the charity will get. Do not include (in box 8.1 or anywhere else on your form) any payments under Payroll Giving; those payments are taken off your salary before your employer taxes it.

8.2

Gift Aid payments made in the year of claim but treated as if made in the preceding year (not included in box 8.1)

If you have already asked us to treat payments made in the year of claim as if they had been made in the preceding year, enter those payments in box 8.2.

8.3

Total of any 'one-off' payments included in box 8.1

To help us get your PAYE tax code right, if you have one, enter in box 8.3 any 'one-off' payments included in box 8.1. These will be Gift Aid payments made in the year of claim that you do not intend to repeat in the following year. Helpsheet 342 'Charitable giving' has more information about this. Go to, www.hmrc.gov.uk/helpsheet342

8.4

Gift Aid payments made after the end of the year of claim but to be treated as if made in that year

You can ask us to treat Gift Aid payments, made after the end of the year of claim but before the following 31 January, as if they were made in the year of claim, provided you do so by that 31 January.

i To download notes and helpsheets go to www.gov.uk or you can phone the SA Orderline on **0300 200 3610**.

Blind Person's Allowance

i To download notes and helpsheets go to www.gov.uk or you can phone the SA Orderline on 0300 200 3610.

Married Couple's Allowance

Repayment instructions

Other reliefs

From 6 April 2013 there is a limit on some reliefs. Please contact us for more information before claiming these reliefs. If you wish to claim relief for payments on qualifying loans, maintenance or alimony payments, subscriptions for shares in Venture Capital Trusts or Enterprise Investment Scheme (EIS) companies or relief for the gift of a qualifying investment to a charity, please enter details for restricted and non-restricted reliefs on separate sheets. Please contact us if you need more information.

9.1

and

9.2

An eye specialist may use the term severely sight impaired rather than blind when discussing visual impairment.

If you live in England or Wales and:

- are certified blind or severely sight impaired by an eye specialist
- are on a local authority register of blind (severely sight impaired) people put 'X' in box 9.1 and enter the name of the local authority in box 9.2.

If you live in Scotland or Northern Ireland, local authorities are not obliged to maintain a register of blind (severely sight impaired) people, although many still do. If you are:

- on a register put 'X' in box 9.1 and enter the name of the local authority in box 9.2
- not on a register but your eyesight is so bad it prevents you from doing any work for which sight is essential, put 'X' in box 9.1 and enter 'Scotland' or 'Northern Ireland' in box 9.2

Transferring unused Blind Person's Allowance

Any unused Blind Person's Allowance can be transferred to your spouse or civil partner. If you wish to transfer **any** unused allowance please put 'X' in box 10.6, contact us and we will send you form 575 to complete.

This allowance can only be claimed if either you, or your spouse or civil partner, were born **before 6 April 1935**, and:

- you are a man who married before 5 December 2005
- you married or formed a civil partnership on or after 5 December 2005 and you are the spouse or civil partner with the **higher** income, or
- you are a woman who married before 5 December 2005, or you married or formed a civil partnership on or after 5 December 2005 and you are the spouse or civil partner with the **lower** income, **and** you elected to claim all or half of the minimum amount of Married Couple's Allowance **before 6 April** in the year of claim (or during the year of claim if you married or formed your civil partnership during that period)

The allowance is made up of 2 amounts - a minimum amount (worth up to £314 in 2014 to 2015), plus an amount dependent on the income of your spouse or civil partner.

10.6

Transfer of unused allowances

If you have any unused Married Couple's Allowance or Blind Person's Allowance for the year of claim and you would like us to transfer it to your spouse or civil partner, put 'X' in box 10.6.

11.1

to

11.6

After we have calculated any repayment due, we will issue a payable order (a cheque). This can be sent:

- direct to you (you do not need to fill in this section)
- to your UK bank or building society account (fill in boxes 11.1, 11.3, 11.4, 11.5 and 11.6, if applicable)

- your payable order must be paid into an account held in your name
- we cannot make a repayment into the bank or building society account of a third party

- to your nominee (fill in boxes 11.1 and 11.2)
 - a payable order will be sent, by post, to your nominee

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

If you wish your repayment to be paid to a nominee, please make sure that you give us a full postal address, including postcode.

Declaration

12.2

If you have signed on behalf of someone else

You may claim on behalf of:

- an unmarried minor (someone under the age of 16 in Scotland or under 18 elsewhere) - please note that a grandparent cannot sign on behalf of a grandchild unless they are the legal guardian
- a mentally incapacitated person
- an individual who has granted you the power to act on their behalf
- someone who has died

Please note that form 64-8 does not provide authority to sign the R40; a power of attorney must be held.

Claims should be made by:

- **a parent or guardian** on behalf of an unmarried minor
- an attorney authorised by an ordinary or general Power of Attorney
- **the executor or administrator** of the estate of someone who has died (the claim will relate to income up to the date of death only)

Those who have now reached the age of 16 (in Scotland) or 18 (elsewhere) should complete this form themselves. They should enter their name on page 1 of the form and give their address (if different from that shown on page 1) and enter 'Claim for self' in box 12.2.

Please make sure that you have completed the personal details on the R40 before submitting it.

'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

HM Revenue & 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 & Customs unless the law permits us to do so.

Your rights and obligations

How we use your information