



Small pension taken as a lump sum: repayment claim

About this form

Use this form to claim back any tax we owe you on a small pension lump sum payment that you recently received. Do not use this form if you have received a Pension Flexibility payment or a lump sum death benefit payment and would like to claim a refund of overpaid tax. For more information go to www.gov.uk/claim-tax-refund/you-get-a-pension

If you're not a UK resident for tax purposes you don't need to complete this form. Instead, go to www.gov.uk/tax-foreign-income/taxed-twice or phone the Taxes Helpline on **0300 200 3300**.

So that we can make sure we repay the right amount of tax to you, please complete this form with details of any other income that you expect to receive during the tax year. If you don't know the final figures enter the most accurate estimates you can.

We'll make checks at the end of the tax year and contact you if the amount is different.

We recommend that you keep this paperwork until these checks are complete.

What to do now

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**.

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
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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

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 bank or building society account. We can also send it to your nominee or into your nominee's bank or building society account. We can only pay this into an account held in your name or your nominee.

Repayments can't be made by the Bankers Automated Clearing Service (BACS).

30 Where should we send the repayment to?

- Your address
Go to **Declaration**
- Your bank or building society
Go to **questions 34 to 39**
- Your nominee's address
Go to **questions 31 to 33**
- Your nominee, to pay into their account
Go to **questions 31 to 39**

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

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

You or your nominee's bank or building society details

34 Name of account holder (as shown on bank statement)

35 Account number

36 Sort code

 - -

37 Name of bank or building society

38 Bank or building society address

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

39 Bank or building society reference number (optional)

Once completed, please go to **Declaration**

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