

## Potential repayment to the estate

Please use  
these if you  
write or call.  
It will help to  
avoid delay.

Your reference

Our reference

 / 

National Insurance number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If you need more help or advice call

Name

Phone

Office address/date stamp

Estate of the late

I have sent you this form so that I can finalise the tax position up to the date of death. If you are dealing with the deceased's estate please complete this form. If you are not, please give it to the person who is. They will normally be called the Personal Representative or Executor and may be a solicitor or accountant. **It is important that this form is completed and signed personally by the Personal Representative** and not by an agent or professional adviser acting on their behalf.

### Completing the form

- Page 1** You must complete **Details about the estate and period of administration** in every case.
- Page 2** You must complete **Details about income and allowances** in every case **unless** you have already sent me a Self Assessment Tax Return or R40 claim form covering the period 6 April to the date of death, or you want to complete one now (in which case please tick the box at the top of page 2 that applies and I shall send one). The details that you give on page 2 will help me to work out the final tax liability.
- Page 3** It is possible that there may be a repayment of tax. To enable me to make any repayment due, you must complete **Claim to Repayment** in every case unless you have already sent me a Self Assessment Tax Return or R40 claim form covering the period 6 April to the date of death.
- Page 4** You must complete **the Declaration** in every case.  
You should only complete **Repayment nomination** if you are the person entitled to receive any repayment which may be due, but you want to have the repayment paid direct into your bank or building society account or you want to nominate someone else to receive the repayment on your behalf.

### Details about the estate and period of administration

**IMPORTANT - Do not send the will, probate, confirmation or letters of administration with this form. If I need to see any of them I will ask.**

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| Did the deceased leave a will?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| If 'Yes', does it provide for all or some of the assets to be held in trust?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Do you expect the estate to receive any untaxed income, or to sell any assets from the estate during the period of administration? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Have you obtained or intend to obtain probate, confirmation or letters of administration?  | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If 'Yes', please enter

- the date it was obtained or is due to be obtained  /  /
- the net value of the deceased's estate (this will be shown on the probate) £

If 'No' and the value of the estate is likely to be more than £5,000, please explain in the box below why you are not obtaining probate, confirmation or letters of administration. Use a separate sheet if you need more space.

## Details about income and allowances

- If the deceased normally completed an annual Self Assessment Tax Return or R40 claim form and you would prefer to complete one of these **now** for the period 6 April to date of death please tick the appropriate box and I will send you one. SA Tax Return  R40
- If you choose not to fill in the Self Assessment Tax Return at this time, you may still need to complete one and send it to me after the end of the tax year (5 April) in which death occurred. But to help me to decide and let you know if this will be necessary, please complete the rest of this page and pages 3 and 4.
- If you decide to complete a Tax Return or R40 claim form now **you need only fill in pages 1, 3 and 4.**
- If you have already sent me a Tax Return or R40 claim form **you need only fill in page 1 and the Declaration on Page 4, and then send this form back to me.**

### Income for the period from 6 April 200\_\_ to \_\_\_\_\_ (date of death)

Attach a separate sheet showing separate sources and amounts where there is not enough space

	Income	Tax deducted
All works pensions and pay from all employments _____ <small>Names of pension providers/employers</small>	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
State Pension/Benefits _____ <small>Type of benefit</small>	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
Any other pensions, annuities or earned income _____ <small>Names of pension providers/sources of earned income</small>	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
State Pension lump sum	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
Bank, Building Society or other interest received <b>with</b> tax taken off	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
Bank, Building Society or other interest received <b>without</b> tax taken off	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
All other taxable income such as property, capital gains, etc., except dividend income that should be entered below	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
	Dividend	Tax credit
UK dividends and tax credits	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
<b>Totals of all income and tax deducted</b>	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
<b>Chargeable events</b> Number of years <input style="width: 100px;" type="text"/>	Amount of gain	Tax treated as paid
	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>

- Please do not send any documentation at this point – I will ask for this if I need it.
- If you are unsure as to whether a particular source of income is taxable please ask me for advice.

### Allowances and tax credits for the period from 6 April 200\_\_ to \_\_\_\_\_ (date of death)

Amount of any pension contributions <small>not including payments into an employers scheme</small>	£ <input style="width: 100%;" type="text"/>	Date(s) of Birth <small>(if 65 or over)</small>					
		Deceased <input style="width: 100%;" type="text"/>					
Amount of any maintenance paid	£ <input style="width: 100%;" type="text"/>	Surviving Spouse or Civil Partner <input style="width: 100%;" type="text"/>					
Amount of any payments to charity under Gift Aid	£ <input style="width: 100%;" type="text"/>	Surviving Spouse's or Civil Partner's full name and address					
Amount of any employment expenses	£ <input style="width: 100%;" type="text"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Full name</td></tr> <tr><td style="padding: 2px;">Address</td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;"> </td></tr> <tr><td style="padding: 2px;">Postcode</td></tr> </table>	Full name	Address			Postcode
Full name							
Address							
Postcode							
Any other allowances or reliefs	£ <input style="width: 100%;" type="text"/>						

Please do not send any documentation at this point – I will ask for this if I need it.

- If you are unsure as to whether a particular relief or allowance can be claimed please ask me for advice.
- I may need to contact you further for additional information before I can deal with your repayment.
- If you prefer, please let me have a phone number where I can contact you

## Claim to Repayment

This page must be completed in every case unless you have already made a claim on the SA Tax Return or completed a R40 claim form for the period to the date of death

Please enter your own personal details in CAPITAL LETTERS

Title  First names

Surname

Address

Postcode

I, the above named wish to claim any income tax or capital gains tax repayment due to the estate of  
(enter full name and last private address of deceased)

deceased, of

Postcode

who died on  /  /  (enter date of death)

## Reason for claiming Repayment

tick all of the boxes that apply to you

I am an executor named in the deceased's will  **A**

I am an administrator named in the letters of administration of the estate  **B**

I am the widow/widower/surviving civil partner of the deceased  **C**

I paid all or some of the funeral expenses out of my personal resources  **D** \*

Other reason  **E** \*

\* If you have ticked only box D and/or box E you must give the following information

1 What is your relationship to the deceased?

2 Give names, addresses and relationship to the deceased of all other known surviving relatives. Use a separate sheet of paper if necessary.

3 If you ticked box D, who else apart from yourself contributed to the funeral expenses?  if yes The estate?   if yes Someone else?

4 If they were paid partly by someone else, please enclose a letter from that person confirming that they have no objection to you receiving any repayment due to the estate.

5 If you ticked box E, what is the reason for claiming the repayment? Use a separate sheet of paper if necessary.

## Repayment nomination

Please complete the relevant sections if you are the person entitled to receive the repayment, and you want it:

- paid direct into a bank or building society account (**Part 1**)
- sent to another person nominated by yourself (**Part 2**)

You must complete the Declaration section in every case.

### Part 1 Authority for payment into your own or your nominee's bank or building society account

- Unless you advise me otherwise, any repayment due will be posted direct to you in the form of a payable order which must then be paid into a Bank or Building Society account. You should complete this part of the form if you want the repayment to be paid direct into your own or your nominee's bank/building society account.
- Please credit any repayment due to the following account:

Bank/Building Society name and address	Branch /Sort Code	Account Number or Building Society reference
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>		
<input type="text"/>		
Postcode		

Account Name

Your Signature  Date

### Part 2 Authority for payment to be made to another person nominated by yourself

- Complete this part of the form if you want the repayment to be posted direct to another person nominated by yourself. If you want it paid into their bank or building society account you should complete Part 1 above.

I authorise   
*nominee's full name*

of   
*full address and postcode* Postcode

to receive on my behalf any repayment due to the estate for periods up to the date of death

Your Signature  Date

## Declaration

**This form must be signed by the Personal Representative or Executor of the deceased in every case.** If you are acting on their behalf they can nominate you to receive any repayment due if appropriate (Part 1 or Part 2 above).

I understand that if repayment of income tax or capital gains tax is made to me or my nominee

- I will be responsible for dealing with the repayment as part of the estate of the deceased and settling the claims of any other person who is entitled to share in the estate
- my name may be given to any other person who has an interest in the deceased's affairs, and who asks HM Revenue & Customs about the tax repayment due to the estate. I authorise HM Revenue & Customs to provide this information only after I have been advised of the request.
- and if someone else obtains probate, confirmation or letters of administration in respect of this estate, I will notify HM Revenue & Customs without delay, and if requested I will return immediately the tax repayment which I have received
- all arrears of tax and National Insurance contributions for periods up to the date of death will be satisfied out of any overpayment including any amounts that under the rules of Self Assessment are not yet legally due.

**I declare that the information I have given on this form is correct and complete to the best of my knowledge and belief.**

Your Signature  Date

- Please ensure you have read and completed Pages 1, 2, 3 and 4 as appropriate, and return this form to me.
- If you need any further advice or information contact me before returning this form.
- Do not send any supporting documents such as the probate or will, or certificates of tax paid. If I need any more information I will contact you.