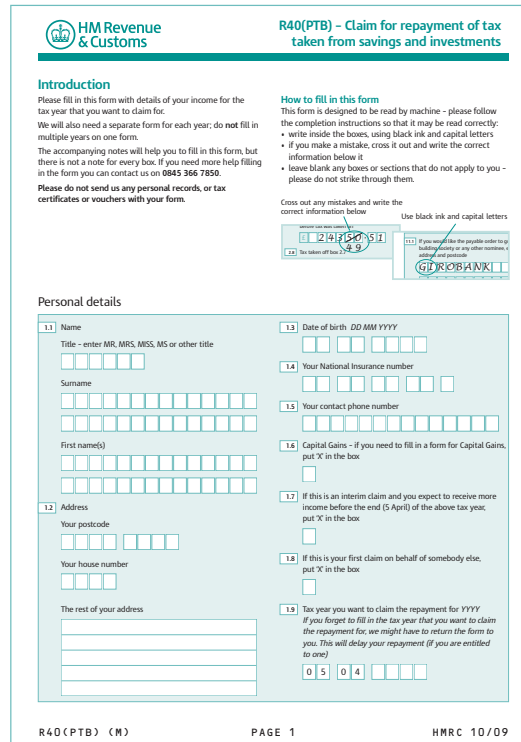


About these notes

These notes give some additional information to help you fill in form R40(PTB) *Claim for repayment of tax taken from savings and investments*. This is what form R40(PTB) looks like.

i If you find that you need more help filling in form R40(PTB), you can phone us on **0845 366 7850**. Or go to www.hmrc.gov.uk



HM Revenue & Customs **R40(PTB) - Claim for repayment of tax taken from savings and investments**

Introduction
Please fill in this form with details of your income for the tax year that you want to claim for.
We will also need a separate form for each year; do not fill in multiple years on one form.
The accompanying notes will help you to fill in this form, but there is not a note for every box. If you need more help filling in the form you can contact us on **0845 366 7850**.
Please do not send us any personal records, or tax certificates or vouchers with your form.

How to fill in this form
This form is designed to be read by machine - please follow the completion instructions so that it may be read correctly:
• write inside the boxes, using black ink and capital letters
• if you make a mistake, cross it out and write the correct information below it
• leave blank any boxes or sections that do not apply to you - please do not strike through them.
Cross out any mistakes and write the correct information below.
Use black ink and capital letters.

Personal details

1.1 Name
Title - enter MR, MRS, MISS, MS or other title
Surname
First name(s)

1.2 Address
Your postcode
Your house number
The rest of your address

1.3 Date of birth DD MM YYYY

1.4 Your National Insurance number

1.5 Your contact phone number

1.6 Capital Gains - if you need to fill in a form for Capital Gains, put 'X' in the box.

1.7 If this is an interim claim and you expect to receive more income before the end (5 April) of the above tax year, put 'X' in the box.

1.8 If this is your first claim on behalf of somebody else, put 'X' in the box.

1.9 Tax year you want to claim the repayment for YYYY
If you forget to fill in the tax year that you want to claim the repayment for, we might have to return the form to you. This will delay your repayment (if you are entitled to one)

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Please read these notes before filling in this form; the notes do not cover every box on the form.

Personal details

1.5 **Your contact phone number**

It will help us if you can provide your daytime phone number at box 1.5; this will allow us to resolve any issues with you quickly.

1.8 **If this is your first claim on behalf of somebody else**

If you are claiming on behalf of someone else and this is the first time that you have claimed for them, put an 'X' in the box. We might contact you at a later date for evidence of your authority to claim on that person's behalf.

UK employment income, pensions and state benefits

2.1 **Total pay from all employments, before tax taken off (from P60/P45)**

If you are employed you will need to show your pay in box 2.1. This information is shown on your P60 or P45, that your employer will have given you. But do not include any income from self-employment, this should be entered in box 7.4.

2.2 **Tax taken off box 2.1 income**

You need to tell us what tax has been taken off your pay in this box. Information about the tax you have paid will be shown on your P60 or P45.

Please turn over

UK employment income, pensions and state benefits *continued*

2.3 State Pension – enter the amount for the year

Enter the yearly amount of State Pension that you received in box 2.3. If you are paid weekly you will need to multiply your weekly amount by 52 to work out how much you receive each year. If you are paid four-weekly, multiply by 13.

Do not include:

- the Christmas bonus
- the winter fuel payment
- housing benefit
- Attendance Allowance
- Disability Living Allowance
- pension credits.

If you decided to take your State Pension at a later date (instead of taking it now) and you have received a lump sum, enter the amount you received in box 7.4.

2.5 Total of other taxable state benefits

If you received any of the taxable state benefits shown below, add them up and put the total figure in box 2.5:

- Bereavement Allowance or Widow's Pension
- Industrial Death Benefit (excluding Industrial Death Benefit Child Allowance)
- Jobseeker's Allowance. If you had more than one claim during the year, add up all the amounts you received
- Carer's Allowance. Include any amount for a dependent adult but ignore any amount for a dependent child
- Employment and Support Allowance. If you had more than one claim during the year, add up all the amounts you received
- Incapacity Benefit. The first 28 weeks are not taxable so include only the amounts received from week 29. But, if your incapacity started before 13 April 1995 and you received Invalidity Benefit then, you do not need to include anything.

2.7 Total of other pensions and retirement annuities, before tax was taken off

If you are receiving income from any private or occupational pensions you should add up the amounts you receive and show them in box 2.7.

2.8 Total tax taken off box 2.7

If you have shown an amount in box 2.7, you now need to show the total amount of tax you pay on this income.

UK interest and dividends

3.1

to

3.3

Bank or building society interest should be shown in boxes 3.1, 3.2 and 3.3.

You do not need to include interest from ISAs or National Savings & Investment products where interest is fixed. You should also exclude interest from any index-linked Savings Certificates or Premium Bond winnings.

Income from purchased life annuities also need to be shown in boxes 3.1 to 3.3. You should check your payment certificate for details as income will only be part of the payment you receive. You do not need to put the rest of the payment on this form.

3.4

If you get interest that has not been taxed at all

Any interest you get from bank or building society account(s) that has not had tax taken off, should be shown in box 3.4. You should include:

- Income Bonds
- Pensioner Bonds
- Capital Bonds, and
- Investment Account or Easy Access Savings account.

UK interest and dividends *continued*

Any interest from a purchased life annuity that has not had tax taken off should be shown in box 3.4.

3.5

UK company dividends

In box 3.5 put the total of all dividend payments received (but don't include tax credits). You cannot claim a refund of tax credits on UK dividends. Each dividend voucher that you have 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 dividend is paid direct into your bank account.

UK land and property

5.1

Income

If you receive any income from land that you own, or a property that you let, enter your total income in box 5.1.

If you let a furnished room (or rooms) in your own home, the total rents you receive will determine whether you have to tell us or not; see the table below.

Furnished room(s) that you let in your own home	
Income less than £4,250 (or £2,125 or more if you share the income with someone else)	Do not show income in box 5.1
Income £4,250 or more (or £2,125 or more if you share the income with someone else)	Show income in box 5.1

If the furnished room (or rooms) that you let in your own home is used as an office, you will also have to tell us about this at box 5.1.

For more information about income from land and property you can:

- read the guidance on our website, go to www.hmrc.gov.uk
- phone us on **0845 366 7850**.

5.2

Expenses allowable for tax

If you have shown an amount in box 5.1, you now need to show the amount of allowable expenses in box 5.2.

Foreign income

6.1

to

6.12

Fill in boxes 6.1 to 6.12 (as appropriate) if you receive:

- foreign dividends
- a foreign pension, or
- income from foreign property.

For more information about foreign income you can:

- read the guidance on our website, go to www.hmrc.gov.uk/taxon/foreign.htm
- phone us on **0845 366 7850**.

Any other income and benefits

7.1

to

7.3

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, show this income at boxes 7.1 to 7.3.

You will have received a certificate from your insurer if you have made a gain, as they are required by law to give you this. For more information about this you can phone us on **0845 366 7850**.

7.4

to

7.6

You only need to fill in boxes 7.4 to 7.6 if you had other taxable income that has not been entered anywhere else on the form.

For example, if you decided to take your State Pension at a later date (instead of taking it now) and you have received a lump sum payment, you should enter the amount you received in box 7.4 and the tax taken off it in box 7.5.

Gift Aid

8.1

Gift Aid payments made in the year of claim

Enter the actual amounts that you have given in box 8.1; do not add on any tax relief that you think the charity will obtain.

Do not include any payments you may have made under Payroll Giving as these payments are taken off your salary before your employer taxes it.

Blind Person's Allowance

9.1

and

9.2

Please do not fill in this box if you are registered as partly sighted, you cannot claim this allowance.

Married Couple's Allowance

10.1

to

10.6

You will find more information about Married Couple's Allowance in the *Repayment Helpsheets* that we have sent with these notes. Please read this information to help you decide if you are allowed to claim Married Couple's Allowance, and then fill in boxes 10.1 to 10.6 on the form, as appropriate.

Repayment instructions

11.1

to

11.5

After we have worked out any repayment due, we will send you a payable order (a cheque). You only need to fill in boxes 11.1 to 11.5 if you want us to send the payable order to:

- your bank or building society, or
- your nominee.

To have the payable order sent to your bank or building society, fill in boxes 11.1 and 11.3 to 11.5. Your payable order must be paid into an account held in your name.

If you want us to send the payable order to your nominee, fill in boxes 11.1 and 11.2. A payable order will then be sent, by post, to your nominee. You do not need to fill in boxes 11.3 to 11.5 as **we cannot make repayment into the bank or building society of a third party.**

Declaration

12.1

Please sign and date this form and then print your full name in the space provided

Please remember to sign and date the form before returning it to us. If you forget to sign the form we will have to return it to you and this will delay your repayment (if you are entitled to one).

12.2

If you have signed on behalf of someone else

If you have signed the form on behalf of someone else you will need to enter the capacity in which you have signed at box 12.2. We might contact you later for evidence of your authority to claim on that person's behalf.

Other information

Please return your completed R40(PTB) to the freepost address shown below:

FREEPOST RSCS-LYHX-HUCC

HMRC

Saxon House

1 Causeway Lane

Leicester

LE1 4AA

If you are having problems filling in the form, you can get more information:

- from our website, go to www.hmrc.gov.uk/taxback or
- by phoning us on **0845 366 7850**, open from 8.30 am to 5.00 pm, Monday to Friday.

You can also contact us by RNID Text Relay, the prefix number is 18001.