

## Introduction

- i** If you need help, please phone us on the number on the front of your form R40 (2009).  
For Notes and Help Sheets phone the Orderline on **0845 9000 404**.
- 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. You should use form R43 which you can get from HM Revenue & Customs, Charity, Assets and Residence, Residency. Please call **0845 070 0040** (from outside the UK call **+44 151 210 2222**) or go to **www.hmrc.gov.uk**

These notes will help you to make repayment claims for any of the tax years 2003-04 to 2009-10 (the tax year starts on 6 April and finishes on the following 5 April). The time limit for making a claim is five years from 31 January following the 5 April end of the tax year. For example, a claim for 2003-04 must be made by 31 January 2010.

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 contact us on the phone 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. You will also need to read the notes for boxes 1.7, on page 2, and 12.2, on pages 11 and 12.

### 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 - your form is designed to be 'read' by a machine.

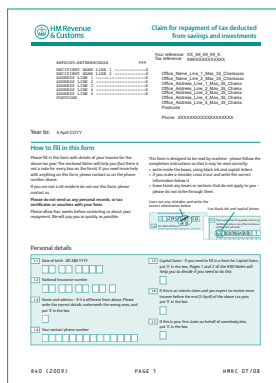
Gather together details of all your income, for example:

- any Department for Work and Pensions pension statement
- interest certificates, statements of account or passbooks showing interest received and tax deducted from banks, building societies 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 (certificate of leaving details) from previous employer(s).

**Please do not send vouchers, certificates or any other documents with your form.**

### 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.



R40 (2009)

## Personal details

1.5

### Capital Gains

You must fill in R40(CG) *Capital Gains Tax Notice* or a *Self Assessment Tax Return* with Capital Gains Summary pages if in the tax year:

- you disposed of chargeable assets which were worth more than four times the annual exempt amount, or
- losses are deducted from your chargeable gains, and your chargeable gains before losses and taper relief are more than the annual exempt amount, or

- no losses are deducted and your taxable gains after taper relief are more than the annual exempt amount, or
- you want to claim an allowable capital loss or make any other capital gains claim or election for the year.

For 2008-09 the annual exempt amount is £9,600. The amount for other years is available on our website. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

In working out the worth of the assets you disposed of use the market value of any assets you gave away or sold for less than full value and ignore the following:

- disposals of exempt assets such as private cars, shares held within Personal Equity Plans (PEPs) or Individual Savings Accounts (ISAs)
- disposals of assets to your spouse or civil partner (if you were living together at some time during the tax year)
- disposals of your own home where
  - it has been your only home during your ownership and was not used for any other purposes, for example, in your business
  - the house has been used as your home throughout your ownership (but you can ignore the last three years of ownership)
  - the garden and grounds disposed of at the same time do not exceed half a hectare.

In working out your total chargeable gains include any gains attributed to you (for example, because you are a settlor or beneficiary of a trust).

#### 1.6 Interim claims

If you are filling in the form **part way** through the year of claim and you expect to receive more income before the year end (5 April) put 'X' in box 1.6. Please enclose an estimate **for the whole year** for each type of income that you expect to receive. We may ask for confirmation of these figures after the end of the year.

#### 1.7 If this is your first claim on behalf of somebody else

If this is your first claim on behalf of someone else please put 'X' in box 1.7. We may contact you later for evidence of your authority to make the claim.

## 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). If you only had one job in the year put in box 2.1 the pay from the 'in this employment' box on the P60, or from the 'total pay in this employment' box on the P45. If you had more than one job, add up all your employment pay figures. If you received any further payments from your employer after you received your P45, include this 'post-termination' income in box 2.1.

#### 2.2 Tax taken off pay

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 four 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.

If you do not know the figure phone Pensions Direct on **0845 301 3011** 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 see the notes for boxes 7.4 to 7.6 on page 9.


### 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 P60 - put the taxable amount on your form. If you stopped claiming during the year, you will have been given a P45 that tells you the taxable amount. If you had more than one claim during the year, add up all the taxable amounts
- Carer's allowance. Include any amount for a dependent adult but ignore any amount for a dependent child
- Statutory Sick Pay, Statutory Maternity or Paternity Pay, or Statutory Adoption Pay, but only if we, HM Revenue & Customs, paid you (not your employer). Ignore Maternity Allowance - it is not taxable
- **Taxable** Incapacity Benefit. But Incapacity Benefit is not taxable during the first 28 weeks of incapacity or if your incapacity started before 13 April 1995 and you received Invalidity Benefit then - 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 also give you the 'tax taken off' figure to go in box 2.6
- Employment and Support Allowance. If you were claiming on 5 April, the Department for Work and Pensions will give you a P60 - put the taxable amount on your form. If you stopped claiming during the year, you will have been given a P45 that tells you the taxable amount. If you had more than one claim during the year, add up all the 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 (see the notes on pages 4 and 5).

 Do not include Attendance Allowance, Tax Credits or Child Benefit anywhere on your form.

## UK interest and dividends

3.1

to

3.7

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.

Please include income received from:

- banks, building societies and other deposit takers (including Internet accounts)
  - from current and deposit accounts
- Government stocks - gilt-edged securities or gilts (but read the notes on pages 4 and 5 about accrued income)
- UK authorised unit trusts and open-ended investment companies
- National Savings & Investments products where tax is taken off before you receive it (First Option Bonds, Fixed Rate Savings Bonds, Guaranteed Growth Bonds and Guaranteed Income Bonds)
- National Savings & Investments products where no tax is taken off, such as Income Bonds, Pensioners Bonds, Capital Bonds, Investment Account or Easy Access Savings Account. But exclude the first £70 of interest from an Ordinary Account
- company dividends from stocks and shares
- purchased life annuities (see the note below).

If you own investments jointly with your spouse or civil partner, the income and tax are usually shared on a 50/50 basis. But if you own the investments in unequal shares and you have made a valid election on form 17, please enter the income and the tax on the unequal basis. If you own investments jointly with anyone else, enter your share only.

### Purchased life annuities

Include in boxes 3.1 to 3.3 your income from a purchased life annuity. 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 contributions you made to a personal pension plan.)

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 exempt investments, for example, ISAs and PEPs, unless something has happened to make the income 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.

### Accrued income

Accrued income securities include all interest-bearing securities, including permanent interest-bearing shares in a building society (PIBS), 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.

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

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). The amount of the charge will be the adjustment for the accrued interest not received, that is, 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, that is, 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 charges and reliefs in your box 3.4 figure.

**3.1 Net interest paid by banks or 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) and open-ended investment companies (OEICs). See 3.6 for dividends from AUTs and OEICs.

**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.

- 1 Use one line in column A for each bank, building society or other deposit taker.
- 2 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. Do not worry if you have not got all three entries - go to 3.
- 3 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.
- 4 Add up each column.
- 5 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"/>
<b>Totals</b>	£ <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. (Everyone can have a tax-free amount of income - the minimum is the standard personal allowance, £6,035 for 2008-09 (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

#### Dividend distributions from UK authorised unit trusts (AUTs) and open-ended investment companies (OEICs)

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

3.7

#### Stock dividends

Complete this box if you received shares instead of a cash dividend, that is 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.

## Trust, settlement and estate income

4.1

to

4.10

Fill in boxes 4.1 to 4.8 if you received a payment or were entitled to income from a discretionary or accumulation or interest in possession trust, or from a settlement or from the estate of a deceased person.

In box 4.9 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 further tax to pay on it.

In box 4.10 enter the amount of any income 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 one 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 that exceeds £100 (before tax) in any year.

You can find more information in Help Sheet 270 *Trusts and settlements - income treated as the settlor's* available from the Orderline. You should include your income (and tax paid) from settlements in the relevant boxes.


### 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 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.**

 For Notes and Help Sheets phone the Orderline on **0845 9000 404**.

## UK land and property income

5.1

### Income

If you receive income from any land that you own, or a property 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).

For further guidance about the Rent a Room scheme go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

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 - that is, after council tax and water rates paid by the landlord - of furnished accommodation)	£ <input type="text"/>
Others, for example, advertising, stationery	£ <input type="text"/>
<b>Total</b> (copy to box 5.2)	£ <input type="text"/>

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

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.

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 Orderline for 'Notes on Land and Property' for the tax year (but ignore the box numbers used in those Notes).

 For Notes and Help Sheets phone the Orderline on **0845 9000 404**.

## Foreign income

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. Do not add on the tax credit for dividends which applies where you own less than 10% of the shares. 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 a foreign tax credit relief that will reduce the UK tax chargeable on your foreign income. We will work out that relief for you.

From 6 April 2008 there is a dividend tax credit for foreign dividends; 1/9 of the amount of the dividend, inclusive of foreign tax. This applies only where the shareholding is less than 10% and the foreign company paying the dividend is not an offshore fund. The tax credit is aggregated with the dividend to arrive at the gross amount chargeable to tax. At boxes 6.1 and 6.3 do not add on the tax credit for dividends. Please note that the dividend tax credit is not repayable. It will reduce the UK tax chargeable on your foreign dividend income after foreign tax credit relief, in respect of any foreign tax paid, has been given.

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 further information, please contact us.

## Any other income and benefits

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 are required by law to 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 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. Help Sheet 320 *Gains on UK life insurance policies*, available from the Orderline, gives more information and guidance.

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. Help Sheet 321 *Gains on foreign life insurance policies*, available from the Orderline, gives more information and guidance.

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

7.4  
to  
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 **one type** of income should be entered here.

**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.

## Gift Aid

 For Notes and Help Sheets phone the Orderline on **0845 9000 404**.

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 are 65 or over, 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.

### **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 obtain. 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. Help Sheet 342 *Charitable giving* has more information about this.

### **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.

### **Other 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 on a separate sheet. Please contact us if you need more information.

## Blind person's allowance

**9.1** If you live in England or Wales and are registered blind with a local authority, put 'X' in box 9.1 and enter the name of the local authority in box 9.2. If you are registered as partly sighted you are unable to claim this allowance.

**9.2** If you live in Scotland or Northern Ireland, local authorities are not obliged to maintain a register of blind persons, although many still do. If you are on one, put 'X' in box 9.1 and enter the authority's name in box 9.2. If you are not on a register but your eyesight is so bad it prevents you from doing any work for which sight is essential you can claim the allowance. To claim, put 'X' in box 9.1 and enter 'Scotland' or 'Northern Ireland' in box 9.2.

## Married couple's allowance

### 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, or
- 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 two amounts - a minimum amount (worth up to £254 in 2008-09), plus an age-related amount dependent on the income of the husband (for marriages before 5 December 2005), or the person with the higher income (for marriages and civil partnerships formed on or after 5 December 2005).

#### 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.

## Repayment instructions

11.1 After we have calculated any repayment due, we will send you, or your nominee, a payable order (a cheque).

11.5 If you would like the repayment to go to a nominee, fill in boxes 11.1 and 11.2. A payable order will be sent, by post, to your nominee; repayment cannot be made by Bankers Automated Clearing Service (BACS).

If you would like a 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. We cannot make a repayment into the bank or building society of a third party.

## 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), or
- a mentally incapacitated person, or
- someone who has died.

Claims should usually be made by:

- a **parent or guardian** on behalf of an unmarried minor
- **the person authorised by the courts** to look after the affairs of a mentally incapacitated adult (or the **Department for Work and Pensions appointee**)
- **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.

## If you have a complaint

If you cannot settle a matter with the office you have been dealing with, you can write to the Complaints Manager with overall responsibility for that office or unit. The Complaints Manager will look into your case and quickly let you know the outcome. For more information about making complaints, please go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *complaints* within the *Search* facility.

### If you are still not happy

If the Complaints Manager has not been able to settle your complaint to your satisfaction, you can ask the Adjudicator to look into it and recommend appropriate action. The Adjudicator is an impartial referee whose recommendations are independent.

The Adjudicator's address is:

The Adjudicator's Office  
8th floor  
Euston Tower  
286 Euston Road  
London  
NW1 3US

Phone **0300 057 1111**  
Fax **0300 057 1212**  
[www.adjudicatorsoffice.gov.uk](http://www.adjudicatorsoffice.gov.uk)

The Adjudicator's leaflet A01 gives information about complaining to the Adjudicator.

Finally, you can ask your MP to refer your case to the Parliamentary and Health Service Ombudsman. The Ombudsman will accept referral from any MP, but you should approach your own MP first. Further information is available from:

The Parliamentary and Health Service Ombudsman  
Millbank Tower  
Millbank  
London  
SW1P 4QP

Phone **0845 015 4033**  
Fax **020 7217 4000**  
[www.ombudsman.org.uk](http://www.ombudsman.org.uk)

## Privacy and Data Protection

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. For more information go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)