



HMRC 04/08

Before you complete parts B and C, please check that part A is correct

If anything is wrong, please contact the person that filled it in. If you are satisfied that the details are correct, fill in parts B and C. Then send the whole form back to the provider paying the annuity.

If two or more people fill in part B, only one person needs to fill in part C, including the declaration.

B About the person (or people) in receipt of the annuity

This part must be completed by the person (or people) to whom the annuity payments are payable. Please use capital letters.

National Insurance number

Please include your National Insurance number on the form, if you know it. If you are not sure what it is, you can usually find it on a letter from us, the Department for Work and Pensions or the Pension Service; a personal pension or annuity statement; a payslip, P60 *End of year certificate* or a P45 leaving employment certificate.

First person's details

Full name

Address

National Insurance number *If known*

Your tax reference number *If known*

Name and address of HM Revenue & Customs office dealing with your tax affairs (if known)

The office you send your tax return or tax repayment claim

Second person's details

Full name of second person in receipt of the annuity

Address

National Insurance number *If known*

Your tax reference number *If known*

Name and address of HM Revenue & Customs office dealing with your tax affairs (if known)

The office you send your tax return or tax repayment claim

C Why the annuity was bought

This part must be completed by one of the people named in part B. **Please answer all three questions.**

The provider needs to know why you bought the annuity. This information will help the provider decide whether the capital element can be paid tax free.

Wills and settlements

Answer No to this question if:

- you have inherited a lump sum under a Will, or
- you have received a gift of a lump sum from a settlement and you have decided to use it, or part of it, to buy this annuity.

Answer Yes to this question if:

- the annuity had to be bought because of conditions in the Will, or
- it was bought to replace an annuity that was due to be paid under the terms of a Will or settlement.

Was the annuity, or part of it, bought because of the terms of a Will or settlement?

Yes ☐ No ☐

☐ ☐ ☐ ☐

Yes ☐ No ☐

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☐ I have calculated the exempt capital element as the **proportion**
Give full details of the section and subsection of legislation used below

[illegible]

☐ This annuity is not eligible for the exempt capital element. *Give full details of why below*

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[illegible]

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