



R27

Reclaiming tax or paying tax when someone dies



As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your **Local AIMS Accountant**.

 [FIND YOUR LOCAL ACCOUNTANT](#)

 [CALL US ON 020 7616 6629](#)

 [EMAIL US](#)

Part 2 – About the person filling in this form

- 6 Please read the statements below and put an 'X' in the box that applies to you. **If you cannot put an 'X' in one of the boxes, you should not fill in this form**
- There is a **will** and I am acting as **executor**
- There is no **will**. I will not be applying for **letters of administration** or **confirmation** but all of the people entitled to a share in the **estate** have agreed that I will settle the estate
- There is no **will** but I am, or expect to be, appointed as **administrator/executor/executor dative**
- There is a **will** but no one is acting as **executor**. I am, or expect to be, appointed as **administrator/executor/executor dative**

- 7 Are you completing this form on behalf of a **trust** company?
- No
- Yes. Fill in the trust company name, address and phone number below and then go to question 9

Their full name and address

Their postcode

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Their daytime phone number

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- 8 What is your name and address?
- Your title - enter MR, MRS, MISS, MS or other title
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- Your surname or family name
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- Your first or given name(s), including any middle name(s)
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- Your address

Your postcode

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Your daytime phone number

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Your evening phone number

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- 9 Please read the statements below about **probate** and put an 'X' in the box that applies to you
- I do not intend to apply for a grant of probate, **letters of administration** or **confirmation**
- I have been granted probate, **letters of administration** or **confirmation** on DD MM YYYY
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- I will be applying for a grant of probate, **letters of administration** or **confirmation**; due to be granted on the date below. You only need to provide an approximate date DD MM YYYY.
- | | | | | | | | | | | | | | | | | | | |
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i Very few **estates** have to pay Inheritance Tax, but if it is due and you are applying for probate, letters of administration or confirmation, it will be dealt with at the same time. If you are not applying but you think that the estate may need to pay Inheritance Tax, please phone the Probate and Inheritance Tax Helpline shown on page 2 of the R27 Notes.

Part 3 – About the value of the deceased's estate and the administration period

<p>10 Is the value of the estate (at the date of death) more than £2.5 million?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Go to question 13</p>	<p>13 Has the administration period ended?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No. How much longer do you expect it to last?</p> <p>No more than 3 months <input type="checkbox"/></p> <p>Between 3 to 6 months <input type="checkbox"/></p> <p>Between 7 to 12 months <input type="checkbox"/></p> <p>12 months or longer <input type="checkbox"/></p>
<p>11 During the administration period, are the proceeds from the sale of the estate's assets in any one tax year likely to be more than £250,000?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Go to question 13</p>	<p>i If you have answered Yes to question 10 or 11 we will send you a tax return at the end of the tax year.</p>
<p>12 Do you expect the estate to get any untaxed income or sell any chargeable assets during the administration period?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Is the total tax payable on any untaxed income or Capital Gains Tax likely to be more than £10,000?</p> <p><input type="checkbox"/> No. Once the administration period has ended you must send us this information so we can work out the tax due. As personal representative for the deceased you are responsible for telling us this information</p> <p><input type="checkbox"/> Yes. We will send you a tax return at the end of the tax year</p>	

Part 4 – About any new trust(s)

<p>14 Was a trust created as a result of the death? If there is a will, a trust can be created from the will. If there is no will, the rules for sharing out the estate can create a trust</p> <p><input type="checkbox"/> No, go to Part 5</p> <p><input type="checkbox"/> Yes</p>	<p>15 What is the name and address of a trustee? The trustee is the person who is responsible for managing the trust</p> <p>Their full name and address</p> <table border="1" style="width: 100%;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table> <p>Their postcode</p> <table border="1" style="width: 100%;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> <p>Their daytime phone number</p> <table border="1" style="width: 100%;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																																	

Please turn over

Part 5 - About the deceased's financial circumstances before their death

Filling in a tax return

16 If any of the statements below applied to the deceased, please put an 'X' in the appropriate box(es)

The deceased was self-employed (including being a partner in a business)

The deceased had taxable income from securities options, share options, shares (excluding dividends) or share-related benefits

The deceased got income from abroad (for example, foreign **property** rental, dividends, pension and so on), except foreign dividends up to £300. See 'Question 26 All UK company dividends' on page 6 of the R27 Notes for more information about foreign dividends up to £300

The deceased got income from the **estate** of a deceased person, or got income, benefits or gains from a **trust** or settlement

The deceased was covered by a foreign life insurance policy. See 'Chargeable event gains' on page 7 of the R27 Notes

The deceased had a Capital Gains Tax liability

If you:

- **have** put an 'X' in one or more of these boxes you have indicated that a tax return is needed. Please go straight to Part 6; we will send a tax return, at the end of the tax year, to find out about the deceased's financial circumstances before their death
- **have not** put an 'X' in any of these boxes you have indicated that the deceased had relatively straightforward tax affairs. Please continue filling in Part 5 (**questions 17 to 40**)

UK employment income, pensions and state benefits

17 Total pay from all employments, before tax taken off

£ .

18 Tax taken off pay

£ .

19 State Pension - enter the amount they got from 6 April up to the date of death (not the weekly, or four-weekly, amount). Page 4 of the R27 Notes tells you what not to include in the figure that you enter

£ .

20 Total of other taxable state benefits, before tax taken off

£ .

21 Tax taken off other taxable state benefits

£ .

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

£ .

23 Tax taken off other pensions and retirement annuities

£ .

UK interest and dividends

With joint accounts, only enter the deceased's share of the interest.

24 Taxed UK interest - the net amount after tax has been taken off (including any purchased annuities)

£ .

25 Untaxed UK interest - total amounts which have not been taxed

£ .

26 All UK company dividends (but do not add on the tax credit)
If foreign taxed dividends total less than £300, you can enter them below. If they are more than £300, put an 'X' in the appropriate box at question 16 then move on to Part 6

£ .

27 Dividends from UK authorised unit trusts and open-ended investment companies (but do not add on the tax credit)

£ .

28 Stock dividends - enter the appropriate amount in cash/ cash equivalent of the share capital - without any tax

£ .

Part 5 - About the deceased's financial circumstances before their death continued

UK land and property

<p>29 Income from UK land and property</p> <p>£ <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"/></p> <p>30 Expenses allowable for tax</p> <p>£ <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"/></p> <p>31 Profit (box 29 minus box 30) If the expenses (shown in box 30) are less than the income (shown in box 29), the deceased has made a profit</p> <p>£ <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"/></p>	<p>32 Loss (box 30 minus box 29) If the expenses (shown in box 30) are more than the income (shown in box 29), the deceased has made a loss</p> <p>£ <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"/></p> <p>33 Land and property losses brought forward from earlier years</p> <p>£ <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"/></p>
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Chargeable event gains

Before completing this section, please read 'Chargeable event gains' on page 7 of the R27 Notes to work out whether the deceased has made any gains that you need to tell us about.

34 Chargeable event gains. If the deceased made a gain on a UK life insurance policy, life annuity or a capital redemption policy you will need to tell us about these gains in the space below. If they had more than four policies please put an 'X' in the 'More policies' box and continue on a separate sheet of paper

	Amount of gain	No. of years	Tax treated as paid
Policy 1	£ <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Policy 2	£ <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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More policies	<input type="checkbox"/>		

Any other income and benefits

35 Other income and benefits. If the deceased had more than four other incomes or benefits please put an 'X' in the 'More income and benefits' box and continue on a separate sheet of paper

Description of income/benefit	Amount before tax taken off	Amount of tax taken off
<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"/> <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"/> <input type="text"/>
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<input type="checkbox"/> More income and benefits		

Please turn over

Part 5 - About the deceased's financial circumstances before their death continued

Other expenses and reliefs

- 36** Tax relief - If you want to claim any tax relief that the deceased may have been entitled to, for example on professional subscriptions, employment fixed rate expenses or Gift Aid and so on, please tell us in the space below

Blind Person's Allowance

- 37** Was the deceased registered blind on a local authority, or other register?

No

- Yes. If you want to transfer any surplus or unused Blind Person's Allowance from the deceased to a surviving spouse or civil partner, put 'X' in the box below. You also need to tell us the surviving spouse or civil partner's details by filling in 'Part 7 - About a surviving spouse or civil partner' on page 7

- 38** Is there a surviving spouse or civil partner who is registered blind on a local authority, or other register?

No

- Yes. Do they want to transfer their surplus or unused Blind Person's Allowance to the deceased to help reduce any Income Tax liability that the deceased may have?

No

- Yes. The surviving spouse or civil partner will need to transfer their surplus or unused Blind Person's Allowance by sending us form 575. Pages 8 and 9 of the R27 Notes tell you what to do

Married Couple's Allowance

This allowance is only due if the deceased, or their spouse or civil partner, was born before 6 April 1935 and they were living together at some point during the tax year when the deceased died. Before completing this section, please read 'Married Couple's Allowance' on page 9 of the R27 Notes to work out who within the couple had a right to claim.

- 39** Did the deceased qualify for Married Couple's Allowance?

No, go to Part 6

Yes

- 40** If you want to transfer any surplus or unused Married Couple's Allowance to a surviving spouse or civil partner, put 'X' in the box. You also need to tell us their details by filling in 'Part 7 - About a surviving spouse or civil partner'

Part 6 – Repayment instructions

- 41** If you would like any payable order to go to your bank or building society, your nominee or their bank or building society, enter their details below

Their full name and address

Their postcode

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If the payable order is to be sent to your bank or building society, or that of your nominee, fill in boxes 42 to 44

- 42** Branch sort code

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- 43** Account number

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- 44** Name of account holder(s)

Part 7 – About a surviving spouse or civil partner

You only need to fill in this section if the deceased has a surviving spouse or civil partner.

- 45** Are you the surviving spouse or civil partner of the deceased as well as the **personal representative**?

No

Yes. Go straight to question 47 (as you have already given us your full name and address at question 8)

- 46** What is the full name and address of the surviving spouse or civil partner?

Their surname or family name

Their first or given name(s), including any middle name(s)

Their address

Their postcode

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- 47** Surviving spouse or civil partner's date of birth
DD MM YYYY

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- 48** Surviving spouse or civil partner's National Insurance number if known

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- 49** Surviving spouse or civil partner's date of marriage
DD MM YYYY

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- 50** If the surviving spouse or civil partner is getting new income, pension, annuity or State Pension or other benefits because of the death and they want us to help them get their tax right, put 'X' in the box below

We will send P161(W) 'Bereavement Benefit coding form" to them

Please turn over

Part 8 – Authorising someone else to act on your behalf

51 Do you want us to deal directly with someone else on your behalf?

No. Go to Part 9

Yes. Who is the person you want us to deal directly with on your behalf?

A professional adviser (accountant, solicitor or tax adviser)

A friend, family member or voluntary organisation. Go to question 53

52 Please tell us the references you have been given by your professional adviser. If known; you may not have these

Your professional adviser's reference

Your client reference

53 What is the full name and address of the person you want us to deal directly with on your behalf?

Their full name and address

Their postcode

Their daytime phone number



You **must** fill in question 53 if you have told us, at question 51, that you want us to deal directly with someone else on your behalf. You will still need to give us this person's details even if this is the same person who has previously acted for the deceased.

Part 9 – Declaration

54 You should only sign and date this declaration if you have confirmed, at question 6, that you are responsible for settling the deceased's **estate**.

If you have asked us to take one of the following actions, your signature will be our authority to:

- transfer unused Blind Person's Allowance or Married Couple's Allowance to the surviving spouse or civil partner
- correspond with a professional adviser, friend, family member or voluntary organisation about the deceased's tax affairs
- send your nominee any repayment that might be due.

The information I have given on this form is correct and complete to the best of my knowledge

Signature

Print your full name here

Date DD MM YYYY

What to do next

Return this form to the address shown on page 1. We will then check to see whether a repayment of tax is due to the **estate** or if more tax needs to be paid. We will let you know as soon as possible but please allow at least four weeks from posting the form before you contact us.

Please **do not send**:

- vouchers
- certificates
- the **will**
- the death certificate
- **grants of probate**, or
- grant of **letters of administration**

with your form. We will ask to see them if we need to