

Name of deceased

Tax reference



*If you want help, look up the box numbers in the Notes on Estate Pension Charges etc.*

***Tax charges arising from unauthorised payments by UK or overseas pension schemes***

• Amount of unauthorised payment from a pension scheme, 'not subject to Surcharge'	<b>23.1</b> £
• Amount of unauthorised payment from a pension scheme, 'subject to Surcharge'	<b>23.2</b> £
• Foreign tax paid on an unauthorised payment (in sterling)	<b>23.3</b> £

***Taxable lump sum payments from overseas pension schemes***

• Taxable short service refund of contributions from an overseas pension scheme - see Notes page EPCN2	<b>23.4</b> £
• Taxable lump sum death benefit payment from an overseas pension scheme - see Notes page EPCN2	<b>23.5</b> £
• Taxable refunds of contributions from an overseas pension scheme - see Notes page EPCN2	<b>23.5A</b> £
• Foreign tax paid on 23.4, 23.5 and 23.5A (in sterling) - see Notes page EPCN2	<b>23.6</b> £