



## About this form

Before you fill in this form, read the guidance in P87 Notes.

If you are an employee use this form to tell us about employment expenses you have had to pay during the year for which tax relief is due. These may relate to professional subscriptions, professional fees, mileage, laundry or working from home. Include all expenses for the tax year you want to claim for.

**Only fill in this form if your allowable expenses are less than £2,500 for the year.**

If your claim is £2,500 or more, you will need to fill in a Self Assessment tax return. Please contact the Self Assessment Helpline on 0300 200 3310 or register at [www.gov.uk/log-in-register-hmrc-online-services](http://www.gov.uk/log-in-register-hmrc-online-services)

Please use this form for multiple years and multiple employments for which you are claiming.

You should complete all of Section 1 and as much of Section 2 that is applicable to your claim.

For all claims make sure that you tell us the years of claim, fill in Section 1 and sign and date the declaration section on page 7. We will need to return any incomplete or incorrect forms and this will delay your claim.

**If you have not paid any tax during the year no refund will be due.**

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## 1 Personal and employment details for which expenses claim relates

**1.1 Title**  
For example Mr, Mrs, Miss, Ms or Dr

**1.2 Your surname or family name**

**1.3 First names**

**1.4 Address**

  
  
  

**Postcode**

**1.5 Contact phone number**

**1.6 Date of birth DD MM YYYY**

**1.7 National Insurance number**

## 2 Employment details

Enter details of the employment for which you are claiming expenses, for the current tax year and up to the last 4 completed tax years. To avoid delays in processing your form, complete every box that is appropriate to your claim. If you are claiming for more than one employment in a year, see Section 2 of the P87 Notes.

		A	B	C	D	E
		Year ending 5 April 20	Year ending 5 April 20	Year ending 5 April 20	Year ending 5 April 20	Year ending 5 April 20
2.1	<b>Employer PAYE reference</b> for example - 123 A246 (on P45/P60 or Personal Tax Account)					
2.2	<b>Job title</b> for example - Carer					
2.3	<b>Employer name</b>					
2.4	<b>First line of employer address</b>					
2.5	<b>Employer postcode</b>					
2.6	<b>Type of Industry</b>					
2.7	<b>Employee number</b>					

## 3 Flat rate expenses

		A	B	C	D	E
3.1	<b>Flat rate expense deduction</b> for example - £60	£	£	£	£	£

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## 4 Subscriptions to professional bodies

		A	B	C	D	E
4.1	Name of professional body					
4.2	Amount of subscription and or fee	£	£	£	£	£
4.3	Amount repaid to you	£	£	£	£	£
4.4	Expenses claimed	£	£	£	£	£

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## 5 Mileage allowance

If you complete sections cars and vans, motorcycles or cycles you must complete mileage allowance relief section.

### Cars and vans

		A	B	C	D	E
5.1	Total business mileage					
5.2	Mileage amount up to first 10,000 miles					
5.3	Mileage multiplied by 45p	£	£	£	£	£
5.4	Mileage amount over 10,000 miles					
5.5	Mileage multiplied by 25p	£	£	£	£	£
5.6	Maximum tax-free amount (cars and vans) (box 5.3 + box 5.5)	£	£	£	£	£

## Motorcycles

		A	B	C	D	E
5.7	<b>Total business mileage</b>					
5.8	<b>Mileage multiplied by 24p</b>	£	£	£	£	£

## Cycles

		A	B	C	D	E
5.9	<b>Total business mileage</b>					
5.10	<b>Mileage multiplied by 20p</b>	£	£	£	£	£

## Mileage allowance relief

You must complete this section if you have entered anything in boxes 5.6, 5.8, or 5.10.

		A	B	C	D	E
5.11	<b>Maximum tax-free amount</b> (box 5.6 + box 5.8 + box 5.10)	£	£	£	£	£
5.12	<b>Total mileage allowance</b> <b>payments received from</b> <b>your employer*</b>	£	£	£	£	£
5.13	<b>Total mileage</b> <b>allowance relief</b> (box 5.11 minus box 5.12)	£	£	£	£	£

\*If this is zero you must attached your mileage logs to this claim when you submit it.

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## 6 Hotel and meal expenses

For frequent business trips, refer to the notes at section 6.

		A	B	C	D	E
6.1	Where you stayed					
6.2	Amount spent on allowable items	£	£	£	£	£
6.3	Date or number of overnight stays					
6.4	Amount repaid to you	£	£	£	£	£
6.5	Total expenses claimed	£	£	£	£	£

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## 7 Other expenses

Enter any other amounts that you have not already entered on this form, which you had to pay solely in doing your work.

		A	B	C	D	E
7.1	Description of expenses Example - if working from home, enter WFH					
7.2	Amount of expense	£	£	£	£	£
7.3	Amount repaid to you	£	£	£	£	£
7.4	Total expenses claimed	£	£	£	£	£

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## 8 Amount repaid to you by your employer

Record any additional amounts you have received not already declared on this form.

		A	B	C	D	E
8.1	Type of expenses received					
8.2	Amount received	£	£	£	£	£

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## 9 Total expenses

In this section please work out the total amount of expenses you are claiming for each tax year.

If the amount for each tax year is less than £2,500 fill in Section 10 and sign the declaration on page 7.

If the amount is £2,500 or more, you need to fill in a Self Assessment tax return.

		A	B	C	D	E
9.1	Total net allowable expenses that you are claiming for the year (box 3.1 + box 4.4 + box 5.13 + box 6.5 + box 7.4 minus box 8.2)	£	£	£	£	£

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## 10 How you want to be paid

Not everyone gets a refund. If we owe you any money, we can either pay it to you or someone else on your behalf. This is known as a nominee.

### Payment by cheque

Who do you want the cheque made payable to?

Make the cheque payable to me (go to the declaration on page 7)

I authorise the cheque to be payable to my nominee

Nominee's name

Nominee customer reference if appropriate  
(this cannot be a National Insurance Number)

Nominee's address


Nominee's postcode

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## Declaration

The information I have given on this form is true and complete to the best of my knowledge and belief. If you give false information you could be prosecuted.

Full name

Date

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Signature

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## What to do now

Do not send any paperwork with this form unless:

- you are claiming fuel costs in a company car
- you are claiming mileage expenses for using your own vehicle for business journeys and your employer has not reimbursed any of the cost

(if you meet this criteria please see the guidance notes for what documents you will need to submit with this form)

Before you send this form to us, we recommend that you print an extra copy to keep for your records. We may need to write to you for more information to support your claim.

When you have printed the form, please:

- complete, sign and date the declaration on page 7
- send the completed form to:

Pay As You Earn and Self Assessment

HM Revenue and Customs

BX9 1AS

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## How we use your information

HM Revenue and Customs (HMRC) is a Data Controller under the Data Protection Act 2018. 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'll not give information to anyone outside HMRC unless the law permits us to do so. For more information, go to [www.gov.uk/hmrc](http://www.gov.uk/hmrc) and look for Data Protection Act within the Search facility.

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## Your rights and obligations

HMRC Charter explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)