

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.

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

If your claim is more than £2,500, 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.hmrc.gov.uk/online**

You must fill in a separate P87 for each employment for which you are claiming.

For all claims make sure that you tell us the year of claim, fill in section 1 and sign and date the declaration at section 10. We will return any incomplete or incorrect forms; this will delay your claim.

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

## Year of claim

Year to 5 April

A tax year runs from 6 April in one year to 5 April in the following year. You must fill in a separate form for each tax year for which you are claiming.

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

Title (Mr, Mrs, Miss, Ms)	National Insurance number
<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"/>
Surname	Employer PAYE reference (you will find this on your payslip or P60)
<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"/>
First name(s)	Your job title
<input type="text"/>	<input type="text"/>
Address	Employer name and address
<input type="text"/> <input type="text"/> <input type="text"/>	Name <input type="text"/>
Postcode <input type="text"/>	Address <input type="text"/>
Preferred contact phone number <input type="text"/>	Postcode <input type="text"/>
*Home/work/mobile (*delete as appropriate)	Type of industry <input type="text"/>
Date of birth DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Employee number <input type="text"/>

## 2 Flat rate expenses

Flat rate expenses are claimed by individuals who incur expenditure on the maintenance, repair or replacement of **work equipment and specialist clothing**. These are agreed with the trade unions and are intended to represent the average annual expense incurred by employees. They are an alternative to claiming actual expenditure and there is no need to keep records, receipts or make annual claims.

Fill in section 6 if you want to claim more than the flat rate expense - you will need to keep records and receipts.

If your employer reimburses any costs, this should be deducted from the allowable rate. For more information about the allowance rates for each industry, go to **www.hmrc.gov.uk/flatexpenses**

Expenses claimed in section 2  £  .

### 3 Vehicles and expenses of using your own vehicle for work

You can request tax relief for expenses if you use your own car, van or motorcycle for business mileage.

You cannot claim for miles travelled between your home and a permanent workplace. Most people only have one place where they go to work, that place is their permanent workplace, this is the case even if the employment is casual or temporary.

You cannot use this section to claim for miles travelled in a company vehicle - see other expenses at section 6.

Kind of vehicle	Rate
Car or van	45p per mile for the first 10,000 business miles (for claims before 6 April 2011 use 40p per mile) 25p per mile after the first 10,000 business miles
Motorcycle	24p per mile (all business miles)
Cycle	20p per mile (all business miles)

#### Calculating mileage allowance relief

##### Cars and vans

Total business mileage

First 10,000 miles (enter amount up to 10,000 miles)

x 45p

(If before 6 April 2011 x 40p)

 £  .

Over 10,000 miles (enter amount over 10,000 miles)

x 25p

 £  .

Maximum tax-free amount (cars and vans)

 £  .

Box 2 plus box 3

##### Motorcycles

All business mileage

x 24p

 £  .

##### Cycles

All business mileage

x 20p

 £  .

##### Mileage allowance relief

Maximum tax-free amount

 £  .

Box 4 plus box 5 plus box 6

Total mileage allowance payments received from your employer

 £  .

##### Total mileage allowance relief

If box 8 is more than box 7, no tax relief is available, so enter nil at box 9

 £  .

Box 7 minus box 8

##### Please note

- Any payments you receive from your employer for using your own vehicle for business mileage are called mileage allowance payments and must be shown in box 8.
- If your employer pays mileage allowance payments to you which are more than the rates shown in the table above, you will be liable to tax on the excess.
- Expenses directly connected to a business journey such as parking or tolls should be included in section 6. These costs cannot be claimed if they are incurred during ordinary commuting to your normal workplace.
- For definitions of
  - 'business mileage' go to [www.hmrc.gov.uk/mileagerelief](http://www.hmrc.gov.uk/mileagerelief)
  - 'ordinary commuting' and 'permanent workplace' go to [www.hmrc.gov.uk/travelrelief](http://www.hmrc.gov.uk/travelrelief)
- You should keep records of your business mileage, including locations of journeys undertaken, distances travelled and the total amount of mileage allowance payments you have received.

### Expenses repaid to you

If your employer or any other person paid back any expenses, enter the amounts paid to you in the box 'Amount repaid to you' in each section.

## 4 Professional subscriptions

Fill in section 4 if you had to pay fees to carry on your profession or paid subscriptions to professional bodies related to your work. For more information, go to [www.hmrc.gov.uk/subsrelief](http://www.hmrc.gov.uk/subsrelief) where you can find the list of approved professional organisations.

Full name of professional body	Amount paid	Amount repaid to you
<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
Please continue on a separate sheet if necessary	Totals <b>10</b> £ <input type="text"/> .	<b>11</b> £ <input type="text"/> .
	Expenses claimed in section 4 <b>12</b> £ <input type="text"/> .	Box 10 minus box 11

## 5 Hotel and meal expenses

Accommodation, meals and business phone calls in hotels may be allowable, but newspapers, bar bills, personal phone calls and laundry will not be. You must keep records and receipts.

### Amounts you have spent on hotels and meals on business trips

For each overnight stay give the date, where you stayed and the amount you spent. For frequent business trips, give the total number of stays and amounts spent for the year.

Date DD MM YYYY	Where you stayed	Amount spent on allowable items	Amount repaid to you
<input type="text"/>	<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
<input type="text"/>	<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
Please continue on a separate sheet if necessary		Totals <b>13</b> £ <input type="text"/> .	<b>14</b> £ <input type="text"/> .
		Expenses claimed in section 5 <b>15</b> £ <input type="text"/> .	Box 13 minus box 14

## 6 Other expenses

Fill in section 6 if you have incurred any other allowable expenses in your employment excluding business entertainment. For details of allowable expenses, go to [www.hmrc.gov.uk/expensesrelief](http://www.hmrc.gov.uk/expensesrelief)

### Company vehicles

If you pay for fuel whilst using a company vehicle for business journeys you can claim for the actual cost of business fuel but only if any amount reimbursed by your employer is less than your actual business fuel cost. The calculation of your claim must use your **actual** fuel costs and not any set mileage rates published by us or any other organisation. Please attach a summary of your calculation with any claim.

The mileage rates at section 3 are designed to cover the total cost of using your own vehicle; you cannot claim any further general motor expenses such as MOT, tyres etc.

Type of expense	Amount paid	Amount repaid to you
<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
<input type="text"/>	£ <input type="text"/> .	£ <input type="text"/> .
Please continue on a separate sheet if necessary	Totals <b>16</b> £ <input type="text"/> .	<b>17</b> £ <input type="text"/> .
	Expenses claimed in section 6 <b>18</b> £ <input type="text"/> .	Box 16 minus box 17

## 7 General expense allowances received

If you received general expense allowances from your employer, rather than separate amounts for individual expenses, enter the total amounts received and the types of expenses covered.

Type of expense covered	Amount received
<input type="text"/>	£ <input type="text"/> .
<input type="text"/>	£ <input type="text"/> .
Please continue on a separate sheet if necessary	Total expenses received in section 7 <b>19</b> £ <input type="text"/> .

## 8 Total expenses

In this section please work out the total amount of expenses that you are claiming.

<b>Total net allowable expenses that you are claiming for the year</b> (box 1 + box 9 + box 12 + box 15 + box 18 - box 19)	If the amount is less than £2,500 fill in section 9 and sign the declaration at section 10.
£ <input type="text"/> .	If the amount is more than £2,500 you need to fill in a Self Assessment tax return. Do not fill in this form.

## 9 How you want to be paid any money we owe you

**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'. Fill in the relevant section below to tell us how you want to be paid.

<b>Payment to a bank or building society</b> Sort code <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"/> Account number <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"/> Account holder's name <input type="text"/> Bank or building society name and address <table border="1"><tr><td>Name</td></tr><tr><td>Address</td></tr><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td>Postcode</td></tr></table>	Name	Address	<input type="text"/>	<input type="text"/>	Postcode	Whose account is the payment to be made to? <input type="checkbox"/> My account <input type="checkbox"/> Nominee's account <b>Payment by cheque</b> Who do you want the cheque made payable to? <input type="checkbox"/> Make the cheque payable to me <input type="checkbox"/> I authorise the cheque to be payable to my nominee Nominee's name <input type="text"/> Tell us the address to send the cheque to <table border="1"><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td><input type="text"/></td></tr><tr><td>Postcode</td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Postcode
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## 10 Declaration

**You must sign this 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.	
<b>I claim repayment of any tax due.</b>	
<b>Signature</b> <input type="text"/>	<b>Date</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Do not send any paperwork with this form unless you are claiming fuel costs in a company car (see page 3, section 6 of this form). Before you send this form to us, we recommend that you take a copy of your completed form. We may need to write to you for more information to support your claim. Please return the completed form to **HM Revenue & Customs, Pay As You Earn Self Assessment, PO Box 1970, Liverpool, L75 1WX.**