



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

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.

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

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1.7 National Insurance number

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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	Employer PAYE reference for example - 123 A246 (on P45/P60 or Personal Tax Account)					
2.2	Job title for example - Carer					
2.3	Employer name					
2.4	First line of employer address					
2.5	Employer postcode					
2.6	Type of Industry					
2.7	Employee number					

3 Flat rate expenses

		A	B	C	D	E
3.1	Flat rate expense deduction for example - £60	£	£	£	£	£

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	£	£	£	£	£

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	Total business mileage					
5.8	Mileage multiplied by 24p	£	£	£	£	£

Cycles

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

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	Maximum tax-free amount (box 5.6 + box 5.8 + box 5.10)	£	£	£	£	£
5.12	Total mileage allowance payments received from your employer*	£	£	£	£	£
5.13	Total mileage allowance relief (box 5.11 minus box 5.12)	£	£	£	£	£

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

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	£	£	£	£	£

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	£	£	£	£	£

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	£	£	£	£	£

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)	£	£	£	£	£

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

APPROVED CLAIMS GROUP LTD

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

Nominee's address

13 COURTHILL HOUSE
60 WATER LANE
MANCHESTER

Nominee's postcode

SK9 5AJ

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

Signature

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

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 and look for Data Protection Act within the Search facility.

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



HM Revenue & Customs

Authorising your agent

This form was updated in March 2022.

Read the Notes on page 3 before filling in this authority

If you do not have an agent but would like another person to communicate with HMRC on your behalf follow the guidance at www.gov.uk/appoint-tax-agent

This form overrides any earlier authority given to HMRC.

HMRC may contact you in the future to reauthorise your agent relationship to comply with the UK General Data Protection Regulation (UK GDPR). For more details on what your agent will have access to, follow the guidance at www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8

To change your agent or withdraw your consent

Follow the guidance at www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation

Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax) fill in one of these forms for each agent.

I, (print your name)
of (name of business, company or trust if applicable)
authorise HMRC to disclose information to (agent's business name)
APPROVED CLAIMS GROUP LTD

Give your personal details or company registered office here

Address
Postcode
Phone number

I confirm that the nominated agent has agreed to act on my behalf, and the authorisation is correct and complete. This authorisation is limited to the matters indicated on this form.
Signature
Date

Give your agent's details here

Address 13 COURTHILL HOUSE
60 WATER LANE
WILMSLOW
Post code SK9 5AJ
Phone number
Agent code (SA) 2658LX
Agent code (CT)
Client reference

Self Assessment ☐ If you tick this box you must give your National Insurance number (NINO) and/or your Unique Tax reference (UTR)

Partnership ☐ If you tick this box you must give your Unique Tax reference (UTR)

Your agent will have access to your Self Assessment and Partnership information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/selfassessment

National Insurance number

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Unique Tax reference (UTR) if applicable

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If UTR has not been issued yet tick here ☐

If you're a Self Assessment taxpayer, we'll send your Statement of Account to you, but if you would like us to send it to your agent instead tick here ☐

Paying any amount due is your responsibility.

Trust ☐

Your agent will have access to your personal and financial information for your trust. For more information go to www.gov.uk/trusts-taxes

Unique Tax Reference (UTR) if applicable

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Individual Pay As You Earn (PAYE) ☒

Your agent will have access to your PAYE information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/topic/personal-tax/income-tax

National Insurance number

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Corporation Tax ☐

Your agent will have access to your company and financial information and be able to update the company communication and contact details. For more information go to www.gov.uk/topic/business-tax/corporation-tax

Company Registration number

Company's Unique Tax reference

Tax credits ☐

Your agent will have access to your personal and financial information relating to your Tax Credit claim. They can act on your behalf but cannot receive payments. Correspondence will still be sent to you. For joint tax credit claims we need both claimants to sign this authority for HMRC to deal with your agent. For more information go to www.gov.uk/taxcredits

National Insurance number

If you have a joint tax credit claim and the other claimant wants HMRC to deal with this agent, they must give their name and sign here

Joint claimant's name

Joint claimant's National Insurance number

Joint claimant's signature

VAT ☐

Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services.

We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters.

If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation.

For more information go to www.gov.uk/topic/business-tax/vat

VAT Registration number

If not registered
yet tick here ☐

Construction Industry Scheme (CIS) ☐

Your agent will have access to your returns, subcontractors' income and deductions.

For more information go to www.gov.uk/what-is-the-construction-industry-scheme

CIS Reference number

PAYE Reference number

Agent Government Gateway identifier (required for online access)

PAYE Agent ID code

Please select below how you would like your agent to receive the information, you can tick more than one box.

I am a contractor in the CIS and authorise the agent named above to use the CIS online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent code. ☐

I am a contractor in the CIS and authorise the agent named above to receive information over the phone and in writing from HMRC on my behalf. ☐

Employers' PAYE ☐

Note: Only complete this section if you're an employer operating PAYE.

Your agent will have access to your employees' personal and financial information.

For more information go to www.gov.uk/payee

PAYE Reference number

Agent Government Gateway identifier (required for online access)

PAYE Agent ID code

Please select below how you would like your agent to receive the information, you can tick more than one box.

I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code. ☐

I authorise the agent named above to receive information over the phone and in writing from HMRC on my behalf. ☐



About this form

If you are a foreign national assigned to the UK, have paid too much tax and want to claim back the overpayment, fill in this form to make sure that the correct office receives your claim.

If your employment income has been dealt with under the tax equalisation arrangements, please note that your employer may be entitled to receive any repayment that arises from Self Assessment under the terms of that equalisation.

About Self Assessment

If you complete a Self Assessment tax return

We will usually send any repayment direct to your, or your nominee's, bank or building society account.

Complete questions 9 to 11 to give us the:

- name and address of the account holder
- account name and number
- branch sort code

If you or your nominee does not have a bank account, we can arrange repayment in the form of a payable order. You or your nominee will have to open a bank account, to cash it. Tell us at question 9 the name and address of the person who you want to receive the payable order.

If you don't complete a tax return

We will make your repayment in the form of a payable order, which must be paid into a bank or building society account. If you do not have a bank or building society account, please nominate someone who does to receive the order for you. Tell us at question 9 the name and address of the person who you want to receive the payable order.

How to contact us

If you need to contact us, please phone 03000 533148.

For our opening hours, go to www.gov.uk/contact-hmrc.

What you need to do now

Please fill in and sign this form using capital letters.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/hmrc/your-charter

About you

1 Surname

2 First name

3 Address

Postcode

4 National Insurance number

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5 Self Assessment reference

If you complete a Self Assessment tax return enter your SA reference number below.

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6 Employer PAYE reference (if applicable)

If you don't complete a tax return enter your PAYE reference number below.

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About your repayment

7 Tell us the dates that you want to claim the repayment of overpaid tax

From DD MM YYYY

				2	0		
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To DD MM YYYY

				2	0		
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8 Who do you want to receive the amount due?

Yourself ☐ Agent ☒ Nominee ☐
(tick one box)

If an agent, give their reference

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9 Tell us the name and address of the account holder or person who will receive the repayment

Name APPROVED CLAIMS GROUP LTD

Address 13 COURTHILL HOUSE

60 WATER LANE

WILMSLOW

MANCHESTER

Postcode SK9 5AJ

10 Tick the box which applies to you

The account is in my name ☐

The account is in my nominee's name ☐

The account is in my agent's name ☒

11 Tell us the bank or building society details

Name of account holder or holders

APPROVED CLAIMS GROUP LTD

Name of bank or building society

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Bank or building society account number

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Branch sort code

		-			-		
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12 Claimant's signature

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Date DD MM YYYY

				2	0		
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What you need to do next

Please send this completed form to:
Charities, Savings and International 3
HM Revenue and Customs
BX9 1AJ