



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 £2,500 or less 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.gov.uk/log-in-register-hmrc-online-services

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

To avoid delays in processing your form, complete every box that is appropriate to your claim. The P87 must be signed and dated. Mandatory fields are indicated with *. Forms received without this information will be rejected.

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

1.5 Contact phone number

*1.2 Your surname or family name

*1.6 Date of birth DD MM YYYY

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*1.3 First names

*1.7 National Insurance number if you have one

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*1.4 Address

Postcode

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. 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					

** Only needed when claims for flat rate expenses

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 attach 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

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

Nominee's address

Nominee's postcode

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

You are advised to keep a copy of the form you send to HMRC for your own records.

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 and look for Data Protection Act within the Search facility.

HMRC Charter

The HMRC Charter defines the service and standard of behaviour that customers should expect when interacting with us.

For more information, go to www.gov.uk/government/publications/hmrc-charter



HM Revenue & Customs

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)

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
Post code
Phone number
Agent code (SA)
Agent code (CT)
Client reference

Authorising your agent

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. ☐

Notes

How we use your information

HMRC is committed to protecting the privacy and security of your personal information.

This authorisation covers acts under:

- UK General Data Protection Act (UK GDPR)
- Data Protection Act (DPA) 2018
- Commissioner's for Revenue and Customs Act (CRCA) 2005

For more information go to:

- www.gov.uk/government/publications/data-protection-act-dpa-information-hm-revenue-and-customs-hold-about-you
- IDG40120 - Sharing information outside of HMRC: legal obligations: lawful disclosure under section 18 CRCA www.gov.uk/hmrc-internal-manuals/information-disclosure-guide/idg40120

This authority allows us to exchange, amend and disclose information about you with your agent and to deal with them on matters within the responsibility of HMRC, as specified on this form.

HMRC is not responsible for how your agent uses or holds your personal information. You should contact your agent directly if you want more information.

Who should sign this form

Please note the legal age for an individual to give consent is generally 13 years and above in England and Wales and 12 years and above in Scotland.

If the authority is for	Who signs the form
You, as an individual	You, for your personal tax affairs
A company	The secretary or other responsible officer of the company
A partnership	The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own tax affairs
A trust	One or more of the trustees

Agent Government Gateway identifier

Agents can find their Agent Government Gateway identifier by logging on to HMRC online services for agents and selecting 'Authorise client' from the left hand menu.

The identifier will appear on the next screen under the title 'Agent identifier'.

Other Agent Authorisation options

Temporary basis

Use form COMP1 to temporarily authorise an agent to act on your behalf if you're having a compliance check carried out. For more information go to www.gov.uk/guidance/tax-adviser-authorisation-for-compliance-checks

High Income Child Benefit Charge

Use form CH995 to authorise an appointed tax adviser to deal with your High Income Child Benefit Charge affairs.

For more information go to

www.gov.uk/government/publications/child-benefit-authorise-a-tax-adviser-for-high-income-child-benefit-charge-matters-ch995

Tax credits and Child Benefit

Use form TC689 to authorise someone to act on your behalf for Tax Credit and Child Benefit matters. For more information go to

www.gov.uk/government/publications/tax-credits-and-child-benefit-allow-someone-else-to-act-for-you-tc689

Digital Services

You can also authorise your agent to act for you online using our digital services. For more information go to www.gov.uk/guidance/client-authorisation-an-overview

Where to send this form

Only send pages 1 and 2 to HMRC, do not send page 3.

Keep page 3 for your records.

When you've completed pages 1 and 2 of this form please send them to:

National Insurance Contributions and Employer Office

HM Revenue and Customs

BX9 1AN

There are some exceptions to this to help speed the handling of your details in certain circumstances. If this form:

- accompanies other correspondence, send it to the appropriate HMRC office
- is solely for Corporation Tax Affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to the office