

Contents

[About this form](#)[Personal and employment details for which expenses claim relates](#)[Flat rate expenses](#)[Vehicles and expenses of using your own vehicle for work](#)[Professional subscriptions](#)[Hotel and meal expenses](#)[Other expenses](#)[General expenses](#)[Total expenses](#)[How you want to be paid](#)[Declaration](#)[What to do now](#)

About this form

If you complete this form you will have to print it and post it to HMRC.

[Check if you can claim online](#) instead.

If you're 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. Contact the Self Assessment Helpline on 0300 200 3310 or register at

www.gov.uk/log-in-register-hmrc-online-services

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

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

For guidance on completing this form go to 'How to fill in this form' at the top of the page.

Year of claim



* Tax year to 5 April

2021

Personal and employment details for which expenses
claim relates

* indicates required information

Title



Mr

Surname



Kaufmann

First name(s)



Sasha

Address

Address line 1



12 Lily Road

Address line 2

Four Marks

Address line 3

Alton

Postcode



GU34 5GF

Preferred contact telephone number



07794879909

Date of birth eg dd mm yyyy



1 7 0 2 1 9 8 6

National Insurance number



* J N 5 6 2 4 7 5 D

Employer PAYE reference



* 120/JB37152

eg 123/A246

Job title



Agile Lead

Employer name



InfoSum

Employer address

Address line 1	* <input type="text" value="Clifton House"/>
Address line 2	<input type="text" value="Bunnian Place"/>
Address line 3	<input type="text" value="Basingstoke"/>
Postcode	* <input type="text" value="RG21 7JE"/>

Type of industry	* <input type="text" value="Software"/>
------------------	---

Employee number	* <input type="text" value="58"/>
-----------------	-----------------------------------

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 'Other expenses' section if you want to claim more than the flat rate expense - you'll 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.gov.uk/tax-relief-for-employees/uniforms-work-clothing-and-tools

* indicates required information

Do you wish to claim flat rate expenses?	* <input type="radio"/> Yes <input checked="" type="radio"/> No
--	---

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 section.

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

Please note

- 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 Other expenses section. These costs cannot be claimed if they are incurred during ordinary commuting to your normal workplace.
- For definitions of
 - 'business mileage' go to www.gov.uk/tax-relief-for-employees/business-mileage-fuel-costs
 - 'ordinary commuting' and 'permanent workplace' go to www.gov.uk/tax-relief-for-employees/travel-and-overnight-expenses
- You should keep records of your business mileage, including locations of journeys undertaken, distances travelled and the total amount of mileage allowance payments you've received.

* indicates required information

Calculating mileage allowance relief

Do you want to claim tax relief for using your own vehicle? * ☐ Yes ☒ No

Professional subscriptions

Complete this section if you had to pay fees to carry on your profession or paid subscriptions to professional bodies related to your work.

* indicates required information

Have you paid fees or subscriptions? ☒ * ☐ Yes ☒ No

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.

Amount 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.

* indicates required information

Do you want to claim any hotel or meal expenses? * ☐ Yes ☒ No

Other expenses

Complete this section if you have incurred any other allowable expenses in your employment excluding business entertainment. For details of allowable expenses, go to

www.gov.uk/tax-relief-for-employees

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 in the section 'Vehicles and expenses of using your own vehicle for work' 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.

* indicates required information

Have you incurred any other allowable expenses?

* ☒ Yes ☐ No

Click the 'Add a row' (+) button to add a row. You can remove unwanted rows by clicking the 'Delete this row' (-) button.

Type of expense	Amount paid	Amount repaid to you
Using your home as an office (covid 19 work from home)	312.00	0.00
Totals	312.00	0.00
Expenses claimed		£312.00

General expenses

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.

* indicates required information

Have you received general expenses?

* ☐ Yes ☒ No

Total expenses

This section has worked out the total amount of expenses that you are claiming.

* indicates required information

Total net allowable expenses you are claiming for the year

£ 312.00

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.

* indicates required information

Who do you want the cheque made payable to?

* ☒ Make the cheque payable to me
☐ I authorise the cheque to be payable to my nominee

Address to send the cheque to

Address line 1

* 12 Lily Road

Address line 2

Four Marks

Address line 3

Hampshire

Postcode

* GU34 5GF

Declaration

You should complete and sign the declaration after you have printed the form. However, if you are going to sign it straight away, you can complete the rest of the declaration now if you prefer.

The information 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.

I claim repayment of any tax due.

Signature									
Full name	Sasha Richard Kaufmann								
Date eg dd mm yyyy	<table><tr><td>1</td><td>7</td><td>0</td><td>2</td><td>1</td><td>9</td><td>8</td><td>6</td></tr></table>	1	7	0	2	1	9	8	6
1	7	0	2	1	9	8	6		

What to do now

Do not send any paperwork with this form unless you are claiming fuel costs in a company car (see 'Other expenses' section of 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
- send the completed form to:

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS

Printing your form

Clicking the 'Preview' button will create a form for you to print and post.