

Employer PAYE reference
 /
National Insurance number

Please use these if you write or call. It will help to avoid delay.

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. You will need to indicate the year you want tax relief for, by adding it to the box provided at the top right of this form.

Only complete this form if your allowable expenses do not exceed £2,500. If they exceed £2,500, please request a Self Assessment tax return instead.

Please give us your details in section 1, then:

- **fill in section 2** for travelling expenses on business mileage if you used your own car, van, motorcycle or cycle for work (but include expenses of using a company vehicle in section 4). **Business mileage** is the number of miles you have travelled while actually doing your work or spent travelling to a temporary workplace. You cannot get tax relief for travel between home and a permanent workplace as business miles, unless you have a special agreement with us.
- **fill in section 3** if you had to pay for hotel and meal expenses.
- **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. The organisation can tell you whether we have approved it and how much you should ask for.

- **fill in section 4** if you had to pay any other amounts solely in doing your work. Do not include any amounts spent on business entertainment.
- **fill in section 5** if your employer paid you general expense allowances, instead of paying you separate amounts for individual expenses.

In section 6, please calculate the total amount of expenses you would like tax relief for. Then sign and date the declaration.

More than one employment

If you have more than one employment, or you have changed jobs during the year, please fill in a separate form P87 for each employment. A tax year runs from 6 April in one year to 5 April in the following year.

Documents

Please do not send any paperwork with this form. We will contact you if we need more details.

If you need more information or help to fill in this form, please contact your HM Revenue & Customs office.

For a factsheet about using your own vehicles for work, go to www.hmrc.gov.uk

Please keep a copy of your completed form for your records, in case we contact you for further information.

1 Personal and employment details

| | |
|---|--|
| Title (Mr, Mrs, Miss, Ms) <input type="text"/> | Your job title <input type="text"/> |
| Surname or family name <input type="text"/> | Employer's name <input type="text"/> |
| First name(s) <input type="text"/> | Employer's address <input type="text"/> <input type="text"/> <input type="text"/> |
| Address <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/> | Postcode <input type="text"/> |
| Daytime phone number <input type="text"/> | Pay or works number, <i>if applicable</i> <input type="text"/> |

2 Vehicle expenses of using your own vehicle for work

You can request tax relief for expenses if you use your own car, van, motorcycle or cycle for business mileage. You cannot get tax relief for any other mileage. In summary, the rules are:

- We may grant tax relief for business mileage for three kinds of vehicle: cars and vans, motorcycles or cycles. All vehicles of the same kind are dealt with together.
- Any amounts you receive because you use your own vehicle for business mileage are called 'mileage allowance payments'.
- The mileage rates payable for each kind of vehicle are set by law. The rates are:

| Kind of vehicle | Rate |
|-----------------|---|
| Car or van | 45p per mile for the first 10,000 business miles from 6 April 2011 40p per mile for the first 10,000 business miles up to and including 5 April 2011 25p per mile after the first 10,000 business miles |
| Motorcycle | 24p per mile (all business miles) |
| Cycle | 20p per mile (all business miles) |

- There is a maximum amount you can receive free of tax. This is known as the 'approved amount' and is calculated by using the mileage rates above, not using actual expenses.
- The approved amount is compared with the total amount of mileage allowance payments you have received.
 - If you receive more than the approved amount, you are liable for tax on the excess.
 - If you receive less than the approved amount, you can get tax relief on the difference.
- You should keep records of your business mileage and the total amount of mileage allowance payments you have received.
- Special expenses such as parking or tolls should be included in section 4.

Calculating mileage allowance relief

Cars and vans

Total business mileage

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

x 45p (from 6 April 2011) =

 1 £ .

x 40p (up to 5 April 2011) =

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

x 25p =

 2 £ .

Maximum tax-free amount (cars and vans) *box 1 plus box 2*

 3 £ .

Motorcycles

All business mileage

x 24p =

 4 £ .

Cycles

All business mileage

x 20p =

 5 £ .

Mileage allowance relief

Maximum tax-free amount *box 3 plus box 4 plus box 5*

 6 £ .

Minus total mileage allowance payments received

 7 £ .

Total mileage allowance relief

box 6 minus box 7

(If box 7 is more than box 6, enter '0' - no relief is available)

 8 £ .

Copy this figure to box 8 on page 4

3 Hotel and meal expenses

Accommodation, meals and business phone calls in hotels may be allowable expenses, but newspapers, bar bills, personal phone calls and laundry will not be. For more information ask your HM Revenue & Customs office. You should, wherever possible, keep records of all your expenses. If you do not have records of all items you can give estimates (put E after the figure). We may contact you to ask for details on how you reached your estimate.

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. If you travel on business frequently, give the total number of overnight stays and the total amount you spent in the tax year for which you are requesting tax relief, instead of listing each night separately.

Expenses repaid to you

If your employer or any other person paid back any of these expenses, enter the amounts paid to you under 'Amount repaid to you'.

| Date | Where you stayed | Amount spent on allowable items | Amount repaid to you |
|------|------------------|---------------------------------|----------------------|
| / / | | £ . | £ . |
| / / | | £ . | £ . |
| / / | | £ . | £ . |
| / / | | £ . | £ . |
| / / | | £ . | £ . |
| / / | | £ . | £ . |
| / / | | £ . | £ . |

Please continue on a separate sheet if necessary

Totals **9** £ . **10** £ .

Copy these figures to boxes 9 and 10 on page 4

4 Other expenses

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

Expenses repaid to you

If your employer or any other person paid back any of these expenses, enter the amounts paid to you under 'Amount repaid to you'.

| Type of expense | Amount spent on allowable items | Amount repaid to you |
|-----------------|---------------------------------|----------------------|
| | £ . | £ . |
| | £ . | £ . |
| | £ . | £ . |
| | £ . | £ . |
| | £ . | £ . |

Please continue on a separate sheet if necessary

Totals **11** £ . **12** £ .

Copy these figures to boxes 11 and 12 on page 4

5 General expense allowances received

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

| Type of expense covered |
|-------------------------|
| |
| |
| |

| Amount received |
|-----------------|
| £ . |
| £ . |
| £ . |

Please continue on a separate sheet if necessary

Total **13** £ .

Copy this figure to box 13 below

6 Total expenses and declaration

Please calculate your expenses by transferring the amounts from sections 2 to 5. Enter the total amounts in boxes 14 and 15, then fill in the declaration. If you give false information you could be prosecuted.

Vehicle expenses in your own vehicle

Total mileage allowance relief *copy 8 from page 2*

8 £ .

Hotel and meal expenses

Amount you spent on allowable items
copy 9 from page 3

9 £ .

Amount repaid to you *copy 10 from page 3*

10 £ .

Other expenses

Amount you spent on allowable items
copy 11 from page 3

11 £ .

Amount repaid to you *copy 12 from page 3*

12 £ .

General expense allowances received

copy 13 from section 5 above

13 £ .

Total expenses

boxes 8 plus 9 plus 11

14 £ .

Total of the amounts repaid to you and allowances received

boxes 10 plus 12 plus 13

15 £ .

If relief is due you will receive a repayment of the tax paid on the net allowable expenses.

The information I have given on this form is correct and complete to the best of my knowledge and belief.

Signature

Date DD MM YYYY

Before you send this form to us, we recommend that you take a copy of your completed form in case we contact you for further information.

Please return the completed form to your HM Revenue & Customs office.