



Completing this form

Before you fill in this application form read the CA72A Notes. This application form applies to the 2025 to 2026 tax year only. You must apply for deferment of payment of Class 1 National Insurance contributions (NICs) each tax year using a new application form. Use capital letters and write clearly in black ink.

Personal details

Title – enter Mr, Mrs, Miss, Ms or other title

Date of birth DD MM YYYY

Surname

Telephone numbers including area code

Home

First names

Office

Address

Mobile

National Insurance number

Postcode

Employment details

Give details of your main employments below. For example, each job or office in which you expect to pay NICs regularly throughout the year on earnings at or above the Upper Earnings Limit (£967 each week or £4,189 each month). Or if you pay NICs in 3 jobs or offices and you expect the combined weekly or monthly earnings from 2 jobs or offices to be equal to or above £1,209 each week or £5,237 each month.

Give details of your other jobs or offices for which you need a deferment certificate at 'Additional employments' on page 2.

If you stopped working for any employer during the 2025 to 2026 tax year, whether in your main employments or additional jobs or offices, give the amount of NICs paid where we ask for estimated annual earnings and the date you left that employment.

Main employments

Full name of employer

Type of contribution payable

(Category A, B, E, F, G, I, M, N, R, T, V or Y)

Full address of payroll section for the employer

Estimated annual earnings from 6 April 2025 to 5 April 2026

Date of leaving, if applicable DD MM YYYY

Other information which will help your employer trace your records, for example staff or payroll number, or director

PAYE reference number for the employer, if known

Main employments continued

Fill in if more than one main employer

Full name of employer

Full address of payroll section for the employer

Postcode

PAYE reference number for the employer, if known

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Type of contribution payable

(Category A, B, E, F, G, I, M, N, R, T, V or Y)

Estimated annual earnings from 6 April 2025 to 5 April 2026

£ ·

Date of leaving, if applicable DD MM YYYY

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Other information which will help your employer trace your records, for example staff or payroll number, or director

Additional employments

Give details of the additional jobs or offices for which you need a deferment certificate below

Full name of employer

Full address of payroll section for the employer

Postcode

PAYE reference number for the employer, if known

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Type of contribution payable

(Category A, B, E, F, G, I, M, N, R, T, V or Y)

Estimated annual earnings from 6 April 2025 to 5 April 2026

£ ·

Date of leaving, if applicable DD MM YYYY

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Other information which will help your employer trace your records, for example staff or payroll number, or director

Fill in if more than one deferred employer

Full name of employer

Full address of payroll section for the employer

Postcode

PAYE reference number for the employer, if known

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Type of contribution payable

(Category A, B, E, F, G, I, M, N, R, T, V or Y)

Estimated annual earnings from 6 April 2025 to 5 April 2026

£ ·

Date of leaving, if applicable DD MM YYYY

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Other information which will help your employer trace your records, for example staff or payroll number, or director

If you have more than 2 main employments and/or more than 2 additional jobs or offices, write the details on a separate sheet of paper and attach it to this form.

Declaration

I declare that:

- I would like HM Revenue and Customs (HMRC) to deal with a third party – tick if appropriate
– you need to give written consent by completing and attaching form 64-8
– you can find out how to get form 64-8 in the accompanying notes under 'Third party applications'
- I apply for deferment of payment of Class 1 National Insurance contributions (NICs) in the appropriate jobs or offices, as determined by HMRC, Personal Tax Operations, North East England
- I understand that in those employments where deferment has been granted, I will pay Class 1 NICs at the additional Class 1 primary percentage rate on all earnings above the Primary Threshold – the NICs rates are published online
– go to www.gov.uk/government/publications/rates-and-allowances-national-insurance-contributions
- I will tell HMRC if any of the jobs or offices in which I pay Class 1 NICs should end
- I will give the information which may be needed to calculate the amount of any outstanding NICs
- I will pay arrears within 28 days of the demand
- I accept that consideration will not be given to further deferment applications if a liability remains unpaid

Signature

Date DD MM YYYY

What to do now

Make sure that you've signed and dated the Declaration above and send the completed form to:

Personal Tax Operations
North East England
HM Revenue and Customs
BX9 1AN
United Kingdom

Your rights and obligations

The 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