



## 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](http://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

<p><b>1.1 Title</b> For example, Mr, Mrs, Miss, Ms or Dr</p> <input type="text"/>	<p><b>1.5 Contact phone number</b></p> <input type="text"/>								
<p><b>*1.2 Your surname or family name</b></p> <input type="text"/>	<p><b>*1.6 Date of birth DD MM YYYY</b></p> <table border="0"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<p><b>*1.3 First names</b></p> <input type="text"/>	<p><b>*1.7 National Insurance number if you have one</b></p> <table border="0"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<p><b>*1.4 Address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>									
<p><b>Postcode</b></p> <input type="text"/>									

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

\*\* Only needed when claims for flat rate expenses

## 3 Flat rate expenses

		A	B	C	D	E
3.1	<b>Flat rate expense deduction</b> 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 the relevant rate shown in the 'Guidance notes for form P87'	£	£	£	£	£
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	<b>Total business mileage</b>					
5.8	<b>Mileage multiplied by 24p</b>	£	£	£	£	£

## Cycles

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

## 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	<b>Maximum tax-free amount</b> (box 5.6 + box 5.8 + box 5.10)	£	£	£	£	£
5.12	<b>Total mileage allowance</b> <b>payments received from</b> <b>your employer **</b>	£	£	£	£	£
5.13	<b>Total mileage</b> <b>allowance relief</b> (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

If you are entitled to a refund, payments can be made to you or someone on your behalf - known as a nominee. Nominees who are professionals charging a fee for their services will need to:

- be registered on HMRC Agent Services Account (ASA) and provide their Agent Reference Number (ARN)
- make sure that the name provided below matches their registered business name on ASA to receive the refund

All other nominees do not need to provide an ARN, please just provide the name, full address, reference and sign and date below.

### Payment by cheque

**10.1 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

**10.2 Are you nominating a professional acting on your behalf that charges a fee for their services?**

Yes  No

**10.3 Nominee's Agent Reference Number**

Letter Numbers

A  R  N

**10.4 Nominee's name**

**10.5 Nominee customer reference if appropriate**

(If your nominee has an internal reference, enter it here. This cannot be a National Insurance number).

**10.6 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 DD MM YYYY**

**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](http://www.gov.uk) and look for Data Protection Act within the Search facility.

---

## HMRC Charter

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](http://www.gov.uk/government/publications/hmrc-charter)