



District date stamp

Claim for income tax repayment

You may be able to claim a tax repayment if

- you are out of work or have given up work altogether **and**
- PAYE tax has been taken off your pay since 5 April last, **and**
- you are not claiming Jobseeker's Allowance or taxable Incapacity Benefit*

If you need help completing this form please contact your Tax Office or local Inland Revenue Enquiry Centre.

| Your Circumstances | What to do | How you get your repayment |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| You are claiming Jobseeker's Allowance or taxable Incapacity Benefit*. | Do not complete this form. Take your form P45 parts 2 & 3 to your Job centre/Benefit office if you have not already done so. Keep form P45 part 1A as your record of your income. | Incapacity Benefit - any repayment due will be made by your Tax Office after 5 April. Jobseeker's Allowance - any repayment due will be made by your Job centre after 5 April or when your claim ends if earlier. |
| You are unemployed and not claiming Jobseeker's Allowance or taxable Incapacity Benefit* and you expect to be back at work within four weeks. | Do not complete this form. Hand the form P45 parts 2 & 3 to your new employer. Keep form P45 part 1A as your record of your income. | Your new employer will make any repayment due to you. |
| You are unemployed and not claiming Jobseeker's Allowance or taxable Incapacity Benefit* and you expect to be unemployed for four weeks or more. | After you have been unemployed for four weeks, fill in parts A & B, plus Part D if applicable, on the back of this form, send it to your Tax Office, together with the form P45 parts 2 & 3 given to you by your last employer or Job centre/Benefit office. Keep form P45 part 1A as your record of your income. | Your Tax Office will send any repayment due to you by post, with a new form P45 parts 1A, 2 and 3 if necessary. [†] |
| You have retired permanently and are not claiming Jobseeker's Allowance or taxable Incapacity Benefit*. You are not claiming Jobseeker's Allowance or taxable Incapacity Benefit* and do not intend to claim or to go back to work (including part-time or casual employment) before 6 April next. | Fill in Parts A & C, plus Part D if applicable, on the back of this form. Send it to your Tax Office, with the form P45 parts 2 & 3 given to you by your last employer or Job centre/Benefit office. Keep form P45 part 1A as your record of your income. | Your Tax Office will send any repayment due to you by post, with a new form P45 parts 1A 2 & 3 if necessary. [†] [†] Repayments of income tax are made by payable order crossed 'Account Payee only'. To cash this you need to have a bank or building society account bearing your name. If you do not have one you can nominate someone who does to receive the payable order for you by attaching a signed letter giving the nominee's full name and address. |

If you agree to us contacting you by phone to deal with any queries, please give us a day-time phone number

* The note overleaf gives details of this benefit

Part A

Previous PAYE reference (item 1 on form P45)

Surname _____ Mr/Mrs/Miss/Ms
cross out the ones that do not apply

First names _____

Address _____

_____ Postcode _____

National Insurance number

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

Details of your last employment

Employer's name _____

Address you worked at _____

Description of employment _____

Works/payroll number _____ Branch/department _____

Date you started _____ Date you left _____

Any earnings since date above

• Type of earnings (enter part-time, casual or self-employed) _____

• Amount of earnings (enter 'none' if there were no earnings) _____

If you paid income tax on these earnings please attach a letter giving the name and address of the contractor or employer together with the certificate of tax deducted.

*** Taxable Incapacity Benefit**

Incapacity Benefit payable **during** the first 28 weeks of your incapacity is **not** taxable.

Incapacity Benefit payable **after** the first 28 weeks of your incapacity is taxable.

Statutory Sick Pay is taxable.

Part B Unemployment I certify that since the leaving date given in Part A

Either • I have been unemployed and claimed Jobseeker's Allowance or taxable Incapacity Benefit*

at _____
write in the name of your Job centre / Benefit Office

or

• I have been unemployed but have not claimed Jobseeker's Allowance or taxable Incapacity Benefit*

Cross out the statement that does not apply

I enclose my form P45 parts 2 and 3 and I claim a tax repayment

Signature _____ Date _____

Part C Other cases I certify that to the best of my knowledge and belief

• I shall not be claiming Jobseeker's Allowance or taxable Incapacity Benefit* or taking up further employment (including part-time, casual or self-employment) before 6 April next

Either since the leaving date given in Part A I have claimed Jobseeker's Allowance or taxable Incapacity Benefit*

at _____
write in the name of your Job centre / Benefit Office

Cross out the statement that does not apply

or since the leaving date given in Part A I have not claimed Jobseeker's Allowance or taxable Incapacity Benefit*

Part D Pensions or other benefits I receive, or will receive, the following:

• **State pension** weekly amount _____ starting date _____

• **Other pension or benefit**

Please say what kind of pension or benefit you get

amount _____ weekly/monthly etc _____ starting date _____ paid by _____

• If you get Statutory Maternity Pay from your former employer please give details in a separate letter

I enclose my form P45 parts 2 and 3 and I claim a tax repayment

Signature _____ Date _____