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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

[Empty box for 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

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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 _____