HM Revenue & Customs

Claim for repayment of tax when you have stopped working

If your details are not shown complete the boxes below

Name
Address
Postcode

It will help avoid delay when you write or call if you give us your National Insurance number, date of birth and/or Employer PAYE reference.

National Insurance number

Date of birth

D D M M Y Y Y Y

Employer PAYE reference

Office number *Reference number*

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Return to:

HM Revenue & Customs
PAYE & Self Assessment
PO Box 1970
LIVERPOOL
L75 1WX

When to use this form

Use this form to claim tax back if:

- you have been unemployed **for four weeks or more**, **or**
- you **are not** claiming one of the taxable benefits listed below, **or**
- you do not expect to go back to work, **or**
- you have retired permanently and **are not** receiving a pension from your old employer, **or**
- you have returned to full-time study.

Only send this form after your fourth week of unemployment.

Taxable benefits

1. Jobseeker's Allowance (JSA)
2. Taxable Incapacity Benefit (IB), *Note IB is usually taxable if paid for more than 28 weeks.*
3. Contribution-based Employment and Support Allowance (ESA).
4. Carer's Allowance.

Do not use this form if:

- you are unemployed, and expect to start a new job **within four weeks**. Hand form P45, Part 2 and 3 (a P45 is the form given to you when you finish a job) to your new employer. They will make any repayment due to you through your salary
- you are claiming one of the taxable benefits listed left. Wait until after 5 April coming or your claim ends, if this is sooner. If you are claiming JSA, IB or ESA, Jobcentre Plus will send you a repayment
- you are receiving an occupational pension. Contact your pension provider who will make any repayment due to you, or wait until after 5 April and we will repay any tax you have overpaid
- you have received a one-off lump sum pension payment. Contact HMRC for form P53.

Claim for repayment

Your income since leaving your last employment

1 **Name of last employer**

2 **Type of income you have received since leaving your last employer named above** ***tick one box only***

Part-time ☐ State Pension ☐

Casual ☐ Self-employed ☐

Works/occupational pension ☐

Other, please give details in the box below

3 **Amount of income received since your last employment**

£ . 0 0

If you paid tax on this amount, please attach:

- a letter giving the name and address of the employer or contractor, and
- the certificate of tax deducted (Parts 2 and 3 of form P45).

Taxable benefits

4 **If you have claimed one of the taxable benefits shown on page one, enter the name of the benefit**

5 **The Jobcentre Plus office where you claimed**

How we will make your repayment

Please send either your P45 (Parts 2 and 3) from your pension/annuity payer, or notification from Department for Work and Pensions, as well as any P45 (Parts 2 and 3) sent to you by an employer.

We will post any repayment due to you, with a new form P45 (Parts 1A, 2 and 3) if necessary. Repayments of tax are made by payable order, crossed 'Account Payee only' so they have to be paid into a bank or building society account.

If you want us to send the payable order direct to your bank or building society, give us the details below. If you do not have a bank or building society account, please give us the name and address of someone who does, so we can make the payable order out to them.

6 **Who should we send the repayment to?** ***tick one box only***

Payable order to your address ☐ Go to **Declaration**

Payable order to your Bank or Building Society ☐ Go to **question 7**

Payable order to someone nominated by you, to pay into their account ☐ Go to **question 12**

7 **Name of account holder (as shown on the bank statement)**

8 **Account number**

9 **Sort code**

☐☐ – ☐☐ – ☐☐

10 **Building society account reference number, if any**

11 **Your Bank or Building Society name and address**

Postcode

12 **Name and address of the person you want us to send the payable order to if you do not have a bank account**

Name

Address

Postcode

Declaration

Please tick at least one of the following boxes.

- I am actively seeking employment and have been unemployed for four weeks or more and have not claimed any of the taxable benefits listed on page one. ☐
- I have retired from work and do not get a pension from my old employer ☐
- I have returned to full-time study ☐
- I do not expect to go back to work (including part-time or casual employment) before the start of the new tax year on 6 April ☐

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

I understand that false statements can lead to prosecution

Signature

Date *DD MM YYYY*

☐☐ ☐☐ ☐☐☐☐

Phone number

Send your completed form to the address on the front of this form with your P45 (Parts 2 and 3).