

Please use these if you write or call, it will help to avoid delay.

Tax reference

National Insurance number

Issued by

About this form

We have received your application for repayment of Income Tax. Please answer the questions below and ✓ the box that applies. You may not need to complete all of this form to receive your repayment.

1	Are you unemployed not claiming Jobseeker's Allowance, taxable Incapacity Benefit (IB) or taxable Employment and Support Allowance (ESA) and expect to be back at work within four weeks?	Yes <input type="checkbox"/> No <input type="checkbox"/>	If yes, hand your parts 2 and 3 of form P45 to your new employer, who will make any repayment due to you.
2	Are you claiming Jobseeker's Allowance, taxable IB or taxable ESA?	Yes <input type="checkbox"/> No <input type="checkbox"/>	If yes, you will get your repayment after 5 April from: <ul style="list-style-type: none"> • your HM Revenue & Customs (HMRC) office if you are claiming taxable IB, or • from the Benefit Office if you are claiming Jobseeker's Allowance or ESA, or • when your claim ends if this is earlier.
If you have ticked 'Yes' to either of these questions you do not need to complete and return this form. If you have ticked 'No' go to question 3.			
3	Are you unemployed not claiming Jobseeker's Allowance, taxable IB or taxable ESA and you expect to be unemployed for four weeks or more?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
4	Have you retired permanently and are not claiming Jobseeker's Allowance, taxable IB, taxable ESA?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
5	Are you not claiming Jobseeker's Allowance, taxable IB or taxable ESA and do not expect to claim or go back to work (including part-time or casual employment) before the start of the new tax year on 6 April?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
6	Are you employed, in receipt of a pension and/or occupational pension?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
If you have answered 'Yes' to any of the questions 3 to 6, complete the rest of this form and return it with your P45 (parts 2 and 3).			

Claim for repayment

Fill in this form if:

- you are **not** claiming one of the taxable benefits listed below, **and**
- you have been unemployed for four weeks, **or** you have retired permanently, **or** you do not expect to claim one of the taxable benefits listed below or go back to work before the start of the new tax year on 6 April.

Taxable benefits are:

- Jobseeker's Allowance
- Taxable IB (Incapacity Benefit payable **during** the first 28 weeks of your incapacity is not taxable). IB payable **after** the **first** 28 weeks of your incapacity is taxable.
- Employment and Support Allowance (ESA).
- Carer's Allowance.

Your earnings since leaving the employer named in the declaration

Type of earnings ✓ *one box only*

Part-time Casual Self-employed

Amount of earnings

£ .

If you paid Income Tax on these earnings, 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).

Your pension details

Amount of pension received per week

£ .

Date my pension started DD MM YYYY

Amount of lump sum received from either a private pension/annuity commutation or state pension deferral

£ .

Amount of tax paid

£ .

Please send either your P45 (parts 2 and 3) from your pension/annuity payer, or notification from Department of Work and Pensions, in addition to any P45 (parts 2 and 3) issued by an employer.

Declaration

You may be prosecuted for making false statements.

Surname

First names

Address

Date of birth DD MM YYYY

I certify that since leaving my employment with
enter name of last employer

Please ✓ at least one of the following boxes:

- I have been unemployed, and **have** claimed one of the taxable benefits listed, and I am not in receipt of a continuing Occupational/Works Pension.
- I have been unemployed and **have not** claimed one of the taxable benefits listed, and I am not in receipt of a pension.
- I have retired permanently and **have** claimed one of the taxable benefits listed, and I am not in receipt of a pension.
- I have retired permanently and **have not** claimed one of the taxable benefits listed, and I am not in receipt of a pension.
- 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, and I am not in receipt of a pension.

If you have claimed, enter the name of the Benefit Office where you claimed.

Signature

Date DD MM YYYY

What to do next

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

How you'll get your repayment

Your HMRC office will send any repayment due to you by post, with a new form P45 (parts 1A, 2 and 3), if necessary.

Repayments of Income Tax are made by payable order crossed 'Account Payee only' which have to be paid into a bank or building society. If you want the payable order to be sent direct to your bank or building society please give their name and address and your account number in a separate letter. If you do not have a bank or building society account please give the name and address of someone who does, so we can make the payable order out to them.