

TaxKiln, P87 covering letter, employment expenses claim

[Your full name]

[Your address]

[Date]

HM Revenue and Customs
Pay As You Earn + Self Assessment
BX9 1AS

NI Number: [NI]

Employer + PAYE reference: [Employer name] / [PAYE ref]

Subject: P87 employment expenses claim, tax years [start year] to [end year]

Dear Sir or Madam,

I am submitting form P87 to claim tax relief on employment expenses incurred in the course of my employment with [employer name] for the tax years specified below.

Personal details:

- Full name: [Name]
- NI number: [NI]
- Address: [Address]
- Occupation: [Job title], [brief description]
- Employer: [Employer name]
- PAYE reference: [PAYE ref]

Claim summary by category + year (delete years not claimed):

Uniform laundry (flat-rate): [years + amounts]

Tools + small equipment: [years + amounts]

Professional subscriptions (HMRC List 3): [years + amounts]

Business mileage (AMAP unreimbursed portion): [years + amounts]

Working from home (eligibility post-April 2022 restrictions): [years + amounts]

Other (specify): [years + amounts]

Detail per category (delete those not claimed):

Uniform laundry

I am required to wear a uniform displaying [employer livery / professional uniform e.g. NHS scrubs] for work. My employer does not provide or pay for laundering. Flat-rate allowance claimed: GBP [X] per year (HMRC's standard flat-rate for [occupation] is GBP [amount]).

Tools + protective clothing

As a [trade], I am required to provide my own tools + PPE. My employer does not provide or fully reimburse. [Flat-rate or actual; if actual, attach receipts.]

Professional subscriptions

Membership of [professional body], on HMRC's List 3 (reference [ref]). Annual subscription: GBP [X], paid personally + not reimbursed. Years claimed: [years].

Business mileage in own vehicle

Required to drive own vehicle for work (excluding ordinary commute). Business miles:

- [year]: [N] miles x AMAP rate (45p first 10,000 miles + 25p thereafter, 2025/26) = GBP [calculated]
- Less employer reimbursement at [rate]p/mile x [N] miles = GBP [reimbursed]
- Net claim: GBP [calculated minus reimbursed]

Mileage log enclosed.

[] Working from home

[Specific eligibility claim; note post-April 2022 restrictions: voluntary WFH does NOT qualify.]

Total tax relief due (approximate):

Total expenses claimed: GBP [Total]

Tax relief at marginal rate [20% / 40% / 45%]: GBP [Relief amount]

For backdated years, please process the refund as a direct payment to:

- Bank name: [Bank]
- Sort code: [Sort code]
- Account number: [Account]
- Account name: [Name]

For the current year, please adjust my tax code to provide ongoing relief.

Supporting documents enclosed:

- Completed P87 form.
- Professional subscription invoices / receipts.
- Mileage log.
- Tool / equipment receipts (if actual expense).
- Employer letter confirming required uniform / equipment / mileage policy (if available).

If you require any further information, please contact me using the details below.

Yours faithfully,

[Signature]

[Printed name]

[Phone]

[Email]

Notes for the sender (delete before sending):

- Online P87 via gov.uk is faster for current-year single-category claims.
- Backdating: 4 years from end of tax year (so in 2025/26 you can claim back to 2021/22).
- If total expenses exceed GBP 2,500 per year you must file Self Assessment, not P87.
- DO NOT engage cold-pitch "uniform tax rebate" companies; they take 30 to 40 percent contingent fees for free work.
- Statute: ITEPA 2003 ss.336 to 373 + s.230 (AMAP) + s.343 to 344 (List 3).