

Leaving the UK Getting your tax right (P85)

[Save and print this form.](#)

► [How to save your results](#)

About you

What is your full name?	Boiko Balchev	As Boiko lived onsite, this should be the address of the farm in the UK where he worked.
What is your most recent address in the UK?	123 Road, AA11 A11	
What is your phone number?	0123456789	
What is your date of birth?	1/1/1997	
Do you have a National Insurance number?	Yes	
What is your National Insurance number?	QQ123456C	
What is your nationality?	Bulgarian	You can complete the P85 form before or after you have left the UK, but to avoid postal delays, Boiko thinks it is best to do it before he leaves.
Have you already left the UK?	No	
When are you leaving the UK?	30/10/2025	
How long will you have lived in the UK before 30 October 2025?	5 months, 3 weeks	
Have you been a UK resident from 6 April 2025 to 30 October 2025?	No	

Boiko works through the residency test that he is pointed to, to help him complete the form. You are only automatically resident if you are in the UK for more than 183 days in the tax year (6 April to 5 April). If you have less than this, you are only UK resident if you have sufficient ties to the UK. Boiko has been in the UK for 163 days. He does not have sufficient ties, therefore he is non resident.

Have you been a UK resident from 6 April 2024 to 5 April 2025?	No	This is the previous UK tax year. Although he visited for a weekend, Boiko is automatically non resident as the number of days of physical presence were so low.
How many days do you expect to spend in the UK from 30 October 2025 to 5 April 2026?	0	
How many days do you expect to spend in the UK from 6 April 2026 to 5 April 2027?	0	Boiko would like to come back at some point in the future, but has no firm plans. At the time of completing the form, he 'expects' nothing so can answer 0 days to these questions.
How many days do you expect to spend in the UK from 6 April 2027 to 5 April 2028?	0	
How many days do you expect to spend in the UK from 6 April 2028 to 5 April 2029?	0	
Which country are you going to?	Bulgaria	
What is your full address in that country?	123 Ivan Rilski bul. Sofia	
Will you or your spouse or civil partner have a home in the UK while you are abroad?	No	This question is really aimed at UK residents who are leaving the UK as it may be important for some of them to work full-time outside the UK. It doesn't really make a difference to Boiko's situation so he doesn't need to worry that he isn't 100% certain yet.
Will you be working full-time outside the UK?	No	
Will you continue to have your salary paid from the UK?	No	

Again, this question is really aimed at people who leave the UK to go on assignment or secondment - they may continue to be paid by their home employer.

Income you get from the UK after you leave

Will you get any income from the UK after you leave?	No	If you answer yes to this question, more questions are presented. It then becomes clear that it is aimed at UK residents who are leaving the UK but who will continue to be paid from the UK or who will work back in the UK occasionally. Boiko can therefore answer no.
Will you be working when you leave the UK?	No	

Repayment instructions

Boiko must read our 'Receiving the refund' guidance to understand how to cash the cheque when it arrives.

Are you claiming a repayment?	Yes
Who would you like the cheque made payable to?	Make the cheque payable to me
Are you acting as an agent?	No
What address do you want us to send the cheque to?	123 Ivan Rilski bul. Sofia

P45

Do you have parts 2 and 3 of your P45?	Yes	Don't worry too much if you don't have this - HMRC can still process the P85 based on the pay and tax information they have received from your employer.
--	-----	--

Declaration

You must sign this declaration

If you give information which you know is not correct or complete, action may be taken against you.

I declare that:

- the information I have given is correct and complete to the best of my knowledge
- I am claiming repayment of any tax due back to me

Sign here: Boiko should sign the form here.

Date: 30 May 2025 This will be the date that Boiko completes the form

What you should do now

- [Save and print this form.](#)
- Sign the declaration.
- Attach parts 2 and 3 of your form P45 Details of employee leaving work.
- Send this form to HMRC.

Address

Pay As You Earn
HM Revenue and Customs
BX9 1AS

Boiko should follow our hints and tips about posting things to HMRC.