



Low Incomes
Tax Reform
Group
A voice for the unrepresented

Pro forma letters to HMRC regarding tax repayments

Please read before using the example letters:

We provide example letters below to claim a tax repayment if you think you are entitled to tax back. The first would be used after the end of the tax year when you have been employed. The second would be used when you have stopped work during the year and expect no further earnings.

The letters are available in the following formats:

PDF: to read and print; and

Rich Text: to edit and use, for personal use only.

Please bear in mind that we cannot take any responsibility for you using any example letter and you do so at your own risk. It is up to you to ensure that the letter you send is appropriate in your particular case.

Where you need to choose options in the letter or consider tailoring it to your own circumstances, we have given instructions [in square brackets].

You may want to take advice from someone knowledgeable in tax matters such as a [qualified tax adviser](#), who may charge you a fee.

Letter 1

Claim a tax repayment if you do not receive a calculation but think you are entitled to tax back

Pay As You Earn and Self Assessment

[Insert your name ...]

HM Revenue and Customs

[Insert your address ...]

BX9 1AS

United Kingdom

Date

Dear Sir or Madam

National Insurance Number: [Insert your National Insurance Number]

PAYE Tax reference[s]: [Insert references – look at your payslips or P45s/P60s]

REPAYMENT CLAIM – [Insert tax year in the format 2018/19]

I believe I am entitled to a tax repayment for the [Insert tax year in the format 2018/19] tax year.

My [employment/pension] income and PAYE tax paid in the year was:

[£XXX] from [insert company/pension provider name and PAYE reference], with tax paid under PAYE of [£XXX] – *use the figures from your P60/P45. If you had more than one job or pension, list each of them here.*

My other income was:

[Give details; remember to state whether tax was deducted or not]

I believe I am entitled to a tax repayment because [here you should list the reason(s) why you think you are due a repayment. We have included some illustrations of potential circumstances.]

- I am entitled to personal allowances which have not been taken account of in my PAYE tax code. [For example: I was registered blind on XX date. Or: I am entitled to married couple's allowance.]
- I am entitled to the marriage allowance [only relevant for 2015/16 onwards]
- I had more than one job during the year and had excessive tax taken off.
- I understand I can claim mileage costs at 45p per mile for up to 10,000 miles and 25p per mile thereafter on necessary business of my employer. However, my employer only reimburses XXp per mile. I therefore claim extra relief of XXX miles at XXp per mile. [For example, if you travelled 5,000 business miles and were reimbursed 30p per mile, you can claim tax relief on an extra 15p per mile.]

Yours faithfully

[sign and date your letter]

Letter 2

Claim a tax repayment if you have stopped working in this tax year, will not work again this tax year (or claim jobseekers allowance) but think you are entitled to tax back

Pay As You Earn and Self Assessment

[Insert your name ...]

HM Revenue and Customs

[Insert your address ...]

BX9 1AS

United Kingdom

Date

Dear Sir or Madam

National Insurance Number: [Insert your National Insurance Number]

PAYE Tax reference[s]: [Insert references – look at your payslips or P45s/P60s]

REPAYMENT CLAIM – [Insert tax year in the format 2019/20]

I believe I am entitled to a tax repayment for the [Insert tax year in the format 2019/20] tax year. I enclose parts 2 and 3 of form P45 issued to me by my last employer, together with [form P50](#), completed and signed.

My employment income and PAYE tax paid in the period to [enter date of leaving employment] was:

[£XXX] from [insert company name and PAYE reference], with tax paid under PAYE of [£XXX] – *use the figures from your P45. If you had more than one job or pension, list each of them here.*

My other income for the rest of this year is expected to be:

[Give details; remember to state whether tax will be deducted or not]

I believe I am entitled to a tax repayment because [here you should list the reason(s) why you think you are due a repayment. We have included some illustrations of potential circumstances.]

- I am entitled to personal allowances which have not been taken account of in my PAYE tax code. [For example: I was registered blind on XX date.]
- I am entitled to the marriage allowance [only relevant for 2015/16 onwards]
- I had more than one job during the year and had excessive tax taken off.
- I will not work again before next 5 April and my full personal allowances may be set against the income I have earned already.
- I understand I can claim mileage costs at 45p per mile for up to 10,000 miles and 25p per mile thereafter on necessary business of my employer. However, my employer only reimburses XXp per mile. I therefore claim extra relief of XXX miles at XXp per mile. [For example, if you travelled 5,000 business miles and were reimbursed 30p per mile, you can claim tax relief on an extra 15p per mile.]

Yours faithfully

[sign and date your letter]