

P45 Part 2 Details of employee leaving work

Copy for new employer

1 Employer PAYE reference Office number Reference number 999 /	5 Student Loan deductions X Student Loan deductions to continue
2 Employee's National Insurance number NH234733A	6 Tax Code at leaving date 256L If week 1 or month 1 applies, enter 'X' in the box below.
3 Title – enter MR, MRS, MISS, MS or other title Mr Surname or family name REDFORD	 Week 1/Month 1 X T Last entries on P11 <i>Deductions Working Sheet.</i> Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.
First or given name(s) ROBERT 4 Leaving date DD MM YYYY 31 01 2007	Week number Month number Total pay to date £ Total tax to date £

To the employee

This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job

Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue & Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

Going abroad

If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed

You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself*?

Tax credits

Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

Claiming Jobseeker's Allowance

Take this form to your Benefit Office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance If you have paid tax and wish to claim a refund ask for form P50 *Claiming tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help

If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer

Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet.* Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll,* for how to prepare a *P11 Deductions Working Sheet.* Send Part 3 of this form to your HMRC office immediately. Keep Part 2.