



Please ensure your entries are clear on both sides of the form.

Employer name

Employer PAYE reference

Employee name

If a director tick here

Date of birth in figures (if known)

Works number/department

National Insurance number

Gender M – Male F – Female

## P11D EXPENSES AND BENEFITS 2008–09

### Note to employer

Complete this return for a director, or an employee who earned at a rate of £8,500 or more a year during the year to 5 April 2009. Send the completed form to your HM Revenue & Customs office by 6 July 2009.

### Note to employee

Your employer has filled in this form, keep it in a safe place. You will need it to complete your 2008–09 Tax Return if you get one. The box numberings on this P11D are the same as on the Employment Page of the Tax Return, for example, 13.

Employers pay Class 1A National Insurance contributions on most benefits. These are shown in boxes which are brown and have a 1A indicator

A	Assets transferred (cars, property, goods or other assets)	Cost/Market value	Amount made good or from which tax deducted	Cash equivalent
	Description of asset <input type="text"/>	£ <input type="text"/>	– £ <input type="text"/>	= 13 £ <input type="text"/> 1A

B	Payments made on behalf of employee	Cash equivalent
	Description of payment <input type="text"/>	15 £ <input type="text"/>
	Tax on notional payments not borne by employee within 90 days of receipt of each notional payment	15 £ <input type="text"/>

C	Vouchers or credit cards	Gross amount	Amount made good or from which tax deducted	Cash equivalent
	Value of vouchers and payments made using credit cards or tokens (for qualifying childcare vouchers the excess over £55 a week)	£ <input type="text"/>	– £ <input type="text"/>	= 12 £ <input type="text"/>

D	Living accommodation	Cash equivalent
	Cash equivalent of accommodation provided for employee, or his/her family or household	14 £ <input type="text"/> 1A

E	Mileage allowance and passenger payments	Taxable amount
	Amount of car and mileage allowances paid to employee for business travel in employee's own vehicle, and passenger payments, in excess of maximum exempt amounts (See P11D Guide for 2008–09 exempt rates)	12 £ <input type="text"/>

F	Cars and car fuel	If more than two cars were made available, either at the same time or in succession, please give details on a separate sheet	
		Car 1	Car 2
	Make and Model	<input type="text"/>	<input type="text"/>
	Date first registered	<input type="text"/>	<input type="text"/>
	Approved CO <sub>2</sub> emissions figure for cars registered on or after 1 January 1998 Tick box if the car does not have an approved CO <sub>2</sub> figure	<input type="text"/> g/km <input type="checkbox"/>	<input type="text"/> g/km <input type="checkbox"/>
	Engine size	<input type="text"/> cc	<input type="text"/> cc
	Type of fuel or power used Please use the key letter shown in the P11D Guide	<input type="text"/>	<input type="text"/>
	Dates car was available Do not complete the 'From' box if the car was available on 5 April 2008 or the 'To' box if it continued to be available on 6 April 2009	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>	From <input type="text"/> / <input type="text"/> / <input type="text"/> to <input type="text"/> / <input type="text"/> / <input type="text"/>
	List price of car Including car and standard accessories only: if there is no list price, or if it is a classic car, employers see booklet 480	£ <input type="text"/>	£ <input type="text"/>
	Accessories All non-standard accessories, see P11D Guide	£ <input type="text"/>	£ <input type="text"/>
	Capital contributions (maximum £5,000) the employee made towards the cost of car or accessories	£ <input type="text"/>	£ <input type="text"/>
	Amount paid by employee for private use of the car	£ <input type="text"/>	£ <input type="text"/>
	Date free fuel was withdrawn Tick if reinstated in year (see P11D Guide)	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/>
	Cash equivalent of each car	£ <input type="text"/>	£ <input type="text"/>

<b>Total cash equivalent of all cars made available in 2008–09</b>	<b>9</b> £ <input type="text"/> <b>1A</b>
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Cash equivalent of fuel for each car	£ <input type="text"/>	£ <input type="text"/>
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<b>Total cash equivalent of fuel for all cars made available in 2008–09</b>	<b>10</b> £ <input type="text"/> <b>1A</b>
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<b>G</b>	<b>Vans and van fuel</b>					
	Total cash equivalent of all vans made available in 2008–09		9	£		1A
	Total cash equivalent of fuel for all vans made available in 2008–09		10	£		1A

**H Interest-free and low interest loans**  
*If the total amount outstanding on all loans does not exceed £5,000 at any time in the year, there is no need to complete this section.*

	Loan 1	Loan 2
Number of joint borrowers ( <i>if applicable</i> )	<input type="text"/>	<input type="text"/>
Amount outstanding at 5 April 2008 or at date loan was made if later	£ <input type="text"/>	£ <input type="text"/>
Amount outstanding at 5 April 2009 or at date loan was discharged if earlier	£ <input type="text"/>	£ <input type="text"/>
Maximum amount outstanding at any time in the year	£ <input type="text"/>	£ <input type="text"/>
Total amount of interest paid by the borrower in 2008–09 – <i>enter "NIL" if none was paid</i>	£ <input type="text"/>	£ <input type="text"/>
Date loan was made in 2008–09 if applicable	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Date loan was discharged in 2008–09 if applicable	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Cash equivalent of loans after deducting any interest paid by the borrower	15 £ <input type="text"/> 1A	15 £ <input type="text"/> 1A

<b>I</b>	<b>Private medical treatment or insurance</b>					
		Cost to you	Amount made good or from which tax deducted	=	Cash equivalent	
	Private medical treatment or insurance	£ <input type="text"/>	£ <input type="text"/>	=	11 £ <input type="text"/>	1A

<b>J</b>	<b>Qualifying relocation expenses payments and benefits</b>					
	<i>Non-qualifying benefits and expenses go in sections M and N below</i>					
	Excess over £8,000 of all qualifying relocation expenses payments and benefits for each move		15	£		1A

<b>K</b>	<b>Services supplied</b>					
		Cost to you	Amount made good or from which tax deducted	=	Cash equivalent	
	Services supplied to the employee	£ <input type="text"/>	£ <input type="text"/>	=	15 £ <input type="text"/>	1A

<b>L</b>	<b>Assets placed at the employee's disposal</b>					
		Annual value plus expenses incurred	Amount made good or from which tax deducted	=	Cash equivalent	
	Description of asset <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	13 £ <input type="text"/>	1A

<b>M</b>	<b>Other items (including subscriptions and professional fees)</b>					
		Cost to you	Amount made good or from which tax deducted	=	Cash equivalent	
	Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	15 £ <input type="text"/>	1A
	Description of other items <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	15 £ <input type="text"/>	
	Income tax paid but not deducted from director's remuneration				Tax paid	
					15 £ <input type="text"/>	

<b>N</b>	<b>Expenses payments made to, or on behalf of, the employee</b>					
		Cost to you	Amount made good or from which tax deducted	=	Taxable payment	
	Travelling and subsistence payments ( <i>except mileage allowance payments for employee's own car - see section E</i> )	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	
	Entertainment ( <i>trading organisations read P11D Guide and then enter a tick or a cross as appropriate here</i> ) <input type="checkbox"/>	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	
	General expenses allowance for business travel	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	
	Payments for use of home telephone	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	
	Non-qualifying relocation expenses ( <i>those not shown in sections J or M</i> )	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	
	Description of other expenses <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>	=	16 £ <input type="text"/>	