



HM Revenue
& Customs

David Collinwood

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Our ref: FOI2023/02301

Dear David Collinwood

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 19 January, for the following information:

“Could you please supply the volume of paper p87 claims received in 2022 broken down by month. Please provide a split between those received from agents and those from taxpayers directly.

For the purposes of this request, a p87 claim is a claim for tax relief on expenses of employment, whether submitted on an official p87 form or a customised claim form from an agent.”

We can confirm we hold the information you seek. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all of the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

The data that we hold centrally does not differentiate between P87s received from agents and those received directly from individuals. The only way to obtain that split would be to manually review every customer record where a P87 claim has been received and identify whether it was sent in directly by the customer or via an agent. Because of the large number of claims received across the year, we have established that this task would exceed the FOIA cost limit.

Outside of the FOIA

Although we cannot answer your request, we can offer some information on a discretionary basis.

We do hold information on the total number of paper P87 forms received across the year. A monthly breakdown for 2022 is provided below

Month	P87s received
Jan-2022	28,598
Feb-2022	40,144
Mar-2022	24,535
Apr-2022	218,704
May-2022	53,130
Jun-2022	37,147
Jul-2022	108,505
Aug-2022	79,876
Sep-2022	96,992
Oct-2022	78,108
Nov-2022	91,632
Dec-2022	96,935
Total	954,306

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs