Home address

Date

HM Revenue & Customs

Local Tax District

Address

Dear Sir

**Employment expenses claim**

**Name**

**National Insurance Number: xx xx xx xx x**

As a trainee surgeon employed on a training contract as a [Core/Specialty] Trainee, I would like to claim the following MRCS examination fees as a deduction from my employment income:

[insert tax year]: £[insert amount]

I enclose a copy of my invoice as proof of the costs incurred.

These expenses are being claimed as a deduction in accordance with the Income Tax (Earnings and Pensions) Act 2003, s336(1) and the recent case of Revenue & Customs Commissioners v Dr Piu Banerjee (2010) EWCA Civ 843. We understand it has been agreed by HMRC that the MRCS examination fees are allowable.

I should be grateful if you would send me a tax computation for the year and make the repayment of tax due to me [by cheque OR by way of direct transfer to my bank account as below:

Name of bank: x

Account name: x

Account number: x

Sort code: x]

Yours faithfully

**NAME**