

Mr A Smith
111 Tax Road
London
TX1 1XX

Our Ref: SMI102

21 September 2016

Dear Mr Smith

Tax return year ended 5 April 2016.

We enclose for your attention your completed tax return for the year ended 5 April 2016, which includes relevant supplementary pages and the computation of your self assessment tax liability. We have completed the return based on information and explanations provided to us by you. The return must be submitted to the Revenue as soon as possible.

Please check this return carefully to ensure that it accurately records all your sources of income, capital gains and details of outgoings and allowances to which you may be entitled. If you are satisfied that the return is complete and correct, please sign and date it where indicated on the final page.

Your current and future tax liability

The following table shows your liabilities and payments due (subject to Inland Revenue agreement). The amounts payable have been computed assuming that all liabilities for previous tax years and payments on account for 2015/16 have been settled. If this is not the case these figures will need to be adjusted for any such earlier liabilities.

Paying Tax Liability / Refund	£
➤ Tax Liability for 2015/16	8,075.73
➤ Less: Assumed to be paid via POA	0.00
➤ Balance payable towards Tax 2015/16	8,075.73
➤ Add: 1 st POA for 2016/17	3,965.06
➤ Total Payable as on 31st Jan 2017	12,040.79
➤ 2nd POA for 2016/17 payable as on 31st Jul 2017	3,965.06

Please deduct any payment on account already made via tax return 2014/15.



Please check your tax return and indicate your approval. Please keep tax return with you as we will file online.

All tax returns need to be filed Online on or before 31 Jan 2017 otherwise a penalty of £100 will apply, unless your paper copy is posted to HMRC by latest 25 October (to be Safe) to HMRC by recorded delivery (last date is 31 October)

Tax is payable on 31 Jan 2017 & 31 July 2017 as stated.

These dates do not change. It does not matter on which date we file your Tax Return online. The due tax dates are statutory for each Tax Year.

If you need urgent clarification or if you disagree, you can also email tax@friendlyaccountants.com.

Payments may be sent to HMRC the following ways

1. By post to

HM Revenue & Customs
Bradford
BD98 1GG

Cheque should be made payable to 'HM Revenue & Customs Ref _____
(please put your ten digit unique tax reference number here)

2. Online payment to HMRC

Sort code: 083210
A/c no: 12001039

Reference: Please use your 10 digit unique tax reference number

3. Submitting the payment in the post office or bank using the giro pay-in slip sent by HMRC.

We have your UTR number. Therefore we will file your Tax Return online. You do not have to post your Tax Return to HMRC.

Yours sincerely

Friendly Accountants

Client Name: Mr. A Smith
Report: Tax calculation (SA302)
Assessment Year: Year to 5 April 2016

Client Ref: SMI102
UTR: 5555555555

£ £ £ £

Tax Calculation for Year to 5 April 2016

Income received (before tax taken off)

Profit from self-employment 37,157

Total income received 37,157

Less Personal Allowance (10,600)

Total income on which tax is due 26,557

Allocation of income to rate bands

Non-savings income etc. 26,557.00 @ 20% = 5,311.40

Total income on which tax has been charged 26,557.00

Income Tax charged 5,311.40

National Insurance contributions

Class 2 National Insurance contributions 145.60

Class 4 National Insurance contributions 29,097.00 @ 9% = 2,618.73

Income Tax, Class 2 and Class 4 National Insurance contributions 8,075.73

Tax that you owe 8,075.73

Summary

31 January 2017

Balancing payment for tax year to 5 April 2016 8,075.73

First payment on account for tax year to 5 April 2017 3,965.06

Total amount due 12,040.79

31 July 2017

Second payment on account for tax year to 5 April 2017 3,965.07

Appendix

National Insurance contributions

Profits from self-employment

Smith Partnership 37,157.00

Total profits 37,157.00

Class 2 National Insurance contributions 145.60

Client Name: Mr. A Smith
Report: Tax calculation (SA302)
Assessment Year: Year to 5 April 2016

Client Ref: SMI102
UTR: 5555555555

£ £ £ £

Class 4 National Insurance contributions

Annual maximum Class 4 NIC

Total profits less adjustments	37,157.00	
Lower limit	(8,060.00)	
Profits chargeable	29,097.00	
Class 4 NIC at 9% on profits chargeable		2,618.73

Client Name: Mr. A Smith
Report: Self Employment
Assessment Year: Year to 5th April 2016

Client Ref: SMI102
UTR: 5555555555

Schedule SE: Self Employments

Smith Partnership

Address 111 Tax Road
London

Accounting period from 01/10/2014 to 30/09/2015

Income

	Date	Amount	
Sales/business income (turnover)			
Sales/business income (turnover)		46,339.00	
			<hr/> 46,339.00

Expenses

	Date	Amount	
Premises costs			
Premises costs		560.00	
General administrative expenses			
General administrative expenses		847.00	
Motor expenses & travel			
Motor expenses & travel		3,598.00	
Legal & professional costs			
Legal & professional costs		910.00	
Other expenses			
Other expenses		111.00	
			<hr/> (6,026.00)

Disallowable expenses

	Date	Disallowed	
Premises costs			
Premises costs		0.00	
General administrative expenses			
General administrative expenses		0.00	
Motor expenses & travel			
Motor expenses & travel		0.00	
Legal & professional costs			
Legal & professional costs		0.00	
Other expenses			
Other expenses		0.00	
			<hr/> 0.00

Assets

	Date	Amount	
Bank/building society balances			
Bank/building society balances		1,083.00	
			<hr/> 1,083.00

Client Name: Mr. A Smith
 Report: Self Employment
 Assessment Year: Year to 5th April 2016

Client Ref: SMI102
 UTR: 5555555555

Liabilities

	Date	Amount	
Accruals			
	Accruals	210.00	
			<u>210.00</u>

Capital account

	Date	Amount	
Capital introduced			
	Capital introduced	560.00	
Drawings			
	Drawings	<u>40,000.00</u>	
		40,000.00	
			<u>(39,440.00)</u>

Balancing charges

	Date	Charges	
Annual Investment Allowance			
	Annual Investment Allowance	0.00	
			<u>0.00</u>

Capital allowances

	Date	Allowances	
Annual Investment Allowance			
	Annual Investment Allowance	3,156.00	
			<u>3,156.00</u>

Adjustments to arrive at taxable profit or loss

Basis period from 01/10/2014 to 30/09/2015

Profit / loss for tax purposes 37,157.00

Overlap profit B/F (156 days)	15,881.00	
Overlap profit C/F	15,881.00	
Net profit / loss for tax year		<u><u>37,157.00</u></u>

Net profit / loss before loss adjustments 37,157.00

Taxable profit after losses brought forward 37,157.00

Total taxable profits from this business 37,157.00

UTR **555555555**
 NINO **NW111111B**
 Employer reference

Date **06 April 2016**

HM Revenue & Customs office address

Self Assessment
HM Revenue and Customs

BX9 1AS

Telephone **0300 200 3310**

Issue address

Mr. A Smith

111 Tax Road
London

TX1 1XX

For **A Smith**

Reference **SMI102**

Your tax return

This notice requires you, by law, to make a return of your taxable income and capital gains, and any documents requested, for the year from 6 April 2015 to 5 April 2016.

Deadlines

We must receive your tax return by these dates:

- if you are using a **paper** return - by **31 October 2016** (or 3 months after the date of this notice if that's later), or
- if you are filing a return **online** - by **31 January 2017** (or 3 months after the date of this notice if that's later)

If your **return** is late you will be charged a **£100 penalty**.

If your return is more than 3 months late, you will be charged daily penalties of £10 a day.

If you **pay** late you will be charged interest and a late payment penalty.

Most people file online

File your tax return with HMRC's free online service. It is simple to use and secure. It even calculates your tax for you so you know what you owe or are owed right away.

Go directly to our official website by typing **www.gov.uk/file-your-self-assessment-tax-return** into your internet browser address bar.

Do not use a search website to find HMRC services online.

To file on paper, please fill in this form using the following rules:

- Enter your figures in whole pounds - ignore the pence
- Round down income and round up expenses and tax paid, it is to your benefit
- If a box does not apply, please leave it blank - do not strike through empty boxes or write anything else

Starting your tax return

Before you start to fill it in, look through your tax return to make sure there is a section for all your income and claims - you may need some separate supplementary pages (see page TR 2 and the Tax Return notes). To get notes and helpsheets that will help you fill in this form, go to **www.gov.uk/self-assessment-forms-and-helpsheets**

Your personal details

1 Your date of birth - it helps get your tax right
 DD MM YYYY

2 2 0 3 1 9 6 7

2 Your name and address - if it is different from what is on the front of this form, please write the correct details underneath the wrong ones and put the date you changed address below DD MM YYYY

3 Your phone number

4 Your National Insurance number - leave blank if the correct number is shown above

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What makes up your tax return

To make a **complete** return of your taxable income and gains for the year to 5 April 2016 you may need to complete some **separate supplementary pages**. Answer the following questions by putting 'X' in the 'Yes' or 'No' box.

1 Employment

Were you an employee, director, office holder or agency worker in the year to 5 April 2016? Please read the notes before answering.

Fill in a separate 'Employment' page for each employment, directorship, etc. On each 'Employment' page you complete, enter any other payments, expenses or benefits related to that employment. Say how many 'Employment' pages you are completing in the 'Number' box below.

Yes No Number

2 Self-employment

Did you work for yourself (on your 'own account' or in self-employment) in the year to 5 April 2016? (Answer 'Yes' if you were a 'Name' at Lloyd's.)

Fill in a separate 'Self-employment' page for each business. On each 'Self-employment' page you complete, enter any payments or expenses related to that business. Say how many businesses you had in the 'Number' box below.

Yes No Number

3 Partnership

Were you in partnership? Fill in a separate 'Partnership' page for each partnership you were a partner in and say how many partnerships you had in the 'Number' box below.

Yes No Number

4 UK property

Did you receive any income from UK property (including rents and other UK income from land you own or lease out)? Read the notes if you have furnished holiday lettings.

Yes No

5 Foreign

If you:

- were entitled to any foreign income, or income gains
 - have, or could have, received (directly or indirectly) income, or a capital payment or benefit from a person abroad as a result of any transfer of assets
 - want to claim relief for foreign tax paid
- read the notes to decide if you have to fill in the 'Foreign' pages. Do you need to fill in the 'Foreign' pages?

Yes No

6 Trusts etc

Did you receive, or are you treated as having received, income from a trust, settlement or the residue of a deceased person's estate? This does not include cash lump sums/transfer of assets, otherwise known as capital distributions, received under a will.

Yes No

7 Capital gains summary

If you sold or disposed of any assets (including, for example, stocks, shares, land and property, a business), or had any chargeable gains, read the notes to decide if you have to fill in the 'Capital gains summary' page. If you do, you must also provide separate computations.

Do you need to fill in the 'Capital gains summary' page **and** provide computations?

Yes No Computation(s) provided

8 Residence, remittance basis etc

Were you, for all or part of the year to 5 April 2016, one or more of the following:

- not resident
- not domiciled in the UK and claiming the remittance basis
- dual resident in the UK and another country?

Yes No

9 Additional information

Some less common kinds of income and tax reliefs, for example Married Couple's Allowance, Life insurance gains, chargeable event gains, Seafarer's Earnings Deduction and details of disclosed tax avoidance schemes, should be returned on the 'Additional information' pages. Do you need to fill in the 'Additional information' pages?

Yes No

If you need more pages

If you answered 'Yes' to any of questions 1 to 9, please check to see if **within this return**, there is a page dealing with that kind of income etc. If there is not, you will need separate supplementary pages. Do you need to get and fill in separate supplementary pages?

Yes No

If 'Yes', you can go to

www.gov.uk/self-assessment-forms-and-helplets to download them, or phone **0300 200 3610** and ask us for the relevant pages.

Income

Interest and dividends from UK banks, building societies etc

<p>1 Taxed UK interest etc - the net amount after tax has been taken off - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>2 Untaxed UK interest etc - amounts which have not had tax taken off - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>3 Untaxed foreign interest (up to £2,000) - amounts which have not had tax taken off - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4 Dividends from UK companies - the net amount, do not include the tax credit - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>5 Other dividends - the net amount, do not include the tax credit - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>6 Foreign dividends (up to £300) - the amount in sterling after foreign tax was taken off. Do not include this amount in the 'Foreign' pages</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>7 Tax taken off foreign dividends - the sterling equivalent</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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UK pensions, annuities and other state benefits received

<p>8 State Pension - amount you were entitled to receive in the year, not the weekly or 4-weekly amount - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>9 State Pension lump sum - the gross amount of any lump sum - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10 Tax taken off box 9</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>11 Pensions (other than State Pension), retirement annuities and taxable triviality payments - the gross amount. Tax taken off goes in box 12</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>12 Tax taken off box 11</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>13 Taxable Incapacity Benefit and contribution-based Employment and Support Allowance - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>14 Tax taken off Incapacity Benefit in box 13</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>15 Jobseeker's Allowance</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>16 Total of any other taxable State Pensions and benefits</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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Other UK income not included on supplementary pages

Do not use this section for income that should be returned on supplementary pages. Share schemes, gilts, stock dividends, life insurance gains and certain other kinds of income go on the 'Additional information' pages.

<p>17 Other taxable income - before expenses and tax taken off</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>18 Total amount of allowable expenses - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>19 Any tax taken off box 17</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>20 Benefit from pre-owned assets - read the notes</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p> <p>21 Description of income in boxes 17 and 20 - if there is not enough space here please give details in the 'Any other information' box, box 19, on page TR 7</p> <div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 40px;"></div>
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Tax reliefs

Paying into registered pension schemes and overseas pension schemes

Do not include payments you make to your employer's pension scheme which are deducted from your pay before tax or payments made by your employer. If your contributions and other pension inputs are more than the Annual Allowance, you should also fill in boxes 10 to 12 on page Ai 4 of the 'Additional information' pages.

<p>1 Payments to registered pension schemes where basic rate tax relief will be claimed by your pension provider (called 'relief at source'). Enter the payments and basic rate tax</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>3 Payments to your employer's scheme which were not deducted from your pay before tax - this will be unusual - read the notes</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>
<p>2 Payments to a retirement annuity contract where basic rate tax relief will not be claimed by your provider</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>4 Payments to an overseas pension scheme, which is not UK-registered, which are eligible for tax relief and were not deducted from your pay before tax</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>

Charitable giving

<p>5 Gift Aid payments made in the year to 5 April 2016</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>9 Value of qualifying shares or securities gifted to charity</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>
<p>6 Total of any 'one-off' payments in box 5</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>10 Value of qualifying land and buildings gifted to charity</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>
<p>7 Gift Aid payments made in the year to 5 April 2016 but treated as if made in the year to 5 April 2015</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>11 Value of qualifying investments gifted to non-UK charities in boxes 9 and 10</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>
<p>8 Gift Aid payments made after 5 April 2016 but to be treated as if made in the year to 5 April 2016</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>	<p>12 Gift Aid payments to non-UK charities in box 5</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 0 0</p>

Blind Person's Allowance

<p>13 If you are registered blind, or severely sight impaired, and your name is on a local authority or other register, put 'X' in the box</p> <p><input type="checkbox"/></p>	<p>15 If you want your spouse's, or civil partner's, surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>
<p>14 Enter the name of the local authority or other register</p> <p><input type="text"/> <input type="text"/></p>	<p>16 If you want your spouse, or civil partner, to have your surplus allowance, put 'X' in the box</p> <p><input type="checkbox"/></p>

Other less common reliefs are on the 'Additional information' pages.

Student Loan repayments

Please read the notes before filling in boxes 1 to 3.

<p>1 If you have received notification from the Student Loans Company that repayment of an Income Contingent Student Loan began before 6 April 2016, put 'X' in the box</p> <p><input type="checkbox"/></p>	<p>2 If your employer has deducted Student Loan repayments enter the amount deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>3 If you think your loan may be fully repaid within the next 2 years, put 'X' in the box</p> <p><input type="checkbox"/></p>
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High Income Child Benefit Charge

Fill in this section if all of the following apply:

- your income was over £50,000
- you or your partner (if you have one) got Child Benefit (this also applies if someone else claims Child Benefit for a child who lives with you and pays you or your partner for the child's upkeep)
- **couples only** - your income was higher than your partner's.

Please read the notes. Use the calculator at www.gov.uk/child-benefit-tax-calculator to help you work out the Child Benefit payments you received.

If you have to pay this charge for the 2016-17 tax year and you do not want us to use your 2016-17 PAYE tax code to collect that tax during the year, put 'X' in box 3 on page TR 6.

<p>1 Enter the total amount of Child Benefit you and your partner got for the year to 5 April 2016</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>2 Enter the number of children you and your partner got Child Benefit for on 5 April 2016</p> <p><input type="text"/> <input type="text"/></p>	<p>3 Enter the date that you and your partner stopped getting all Child Benefit payments if this was before 6 April 2016</p> <p>DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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Marriage Allowance

Please read the notes. If your income for the year ended 5 April 2016 was less than £10,600 you can transfer £1,060 of your Personal Allowance to your spouse or civil partner to reduce the amount of tax they pay if all of the following apply:

- you were married to, or in a civil partnership with, the same person for all or part of the tax year
- you were **both born on or after 6 April 1935**
- your spouse or civil partner's income was less than £42,386

Fill in this section if you want to make the transfer:

<p>1 Your spouse or civil partner's first name</p> <p><input type="text"/></p> <p>2 Your spouse or civil partner's last name</p> <p><input type="text"/></p> <p>3 Your spouse or civil partner's National Insurance number</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>4 Your spouse or civil partner's date of birth DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>5 Date of marriage or civil partnership DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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Finishing your tax return

i **Calculating your tax** - if we receive this paper tax return by 31 October 2016 or if you file online, we will do the calculation for you and tell you how much you have to pay (or what your repayment will be) before 31 January 2017. We will add the amount due to your Self Assessment Statement, together with any other amounts due. **Do not** enter payments on account, or other payments you have made towards the amounts due, on your tax return. We will deduct these on your Self Assessment Statement. If you want to calculate your tax, ask us for the 'Tax calculation summary' pages and notes. The notes will help you work out any tax due or repayable, and if payments on account are necessary.

Tax refunded or set off

1 If you have had any 2015-16 Income Tax refunded or set off by us or Jobcentre Plus, enter the amount
£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

If you have not paid enough tax

We recommend you pay any tax due electronically. Read the notes.

2 You can pay the amount you owe, excluding Class 2 National Insurance contributions, through your wages or pension in the year starting 6 April 2017 if you owe less than £3,000 for the tax year ended 5 April 2016 and send us your paper tax return by 31 October or 30 December 2016 if you file online. If you want us to try to collect what you owe this way you don't need to do anything more. But if you do not want us to do this then put 'X' in the box - read the notes	3 We will try to collect tax due for the current tax year (ended 5 April 2017) through your wages or pension during this tax year. We will do this for tax on savings, casual earnings and/or the High Income Child Benefit Charge to reduce the amount you have to pay at the end of the year. If you do not want us to do this then put 'X' in the box - read the notes
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If you have paid too much tax

To claim a repayment, fill in boxes 4 to 14 below. If you paid your tax by credit or debit card, we will always try to repay back to your card first before making any repayment as requested by you below. Please allow up to 4 weeks for any repayment to reach you before contacting HMRC.

4 Name of bank or building society	<input type="text"/>	10 If you have entered a nominee's name in box 5, put 'X' in the box	<input type="checkbox"/>
5 Name of account holder (or nominee)	<input type="text"/>	11 If your nominee is your tax adviser, put 'X' in the box	<input type="checkbox"/>
6 Branch sort code	<input type="text"/> - <input type="text"/> - <input type="text"/>	12 Nominee's address	<input type="text"/> <input type="text"/> <input type="text"/>
7 Account number	<input type="text"/>	13 and postcode	<input type="text"/>
8 Building society reference number	<input type="text"/>	14 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do	<input type="text"/>
9 If you do not have a bank or building society account, or if you want us to send a cheque to you or to your nominee, put 'X' in the box	<input type="checkbox"/>		

Your tax adviser, if you have one

This section is optional. Please read the notes about authorising your tax adviser.

<p>15 Your tax adviser's name</p> <input type="text" value="Friendly Accountants"/>	<p>17 The first line of their address including the postcode</p> <input type="text" value="Consultancy House"/> <input type="text" value="220 Wards Road"/> <input type="text" value="Illford"/> <p>Postcode <input type="text" value="IG2 7DY"/></p>
<p>16 Their phone number</p> <input type="text" value="0 2 0"/> <input type="text" value="8 6 1 9"/> <input type="text" value="1 4 8 5"/>	<p>18 The reference your adviser uses for you</p> <input type="text" value="S M I 1 0 2"/>

Any other information

19 Please give any other information in this space

**SA100, page TR 7, box 17, Your tax adviser's address
Consultancy House, 220 Wards Road, Illford, Essex, IG2 7DY**

Signing your form and sending it back

Please fill in this section and sign and date the declaration at box 22.

<p>20 If this tax return contains provisional or estimated figures, put 'X' in the box</p> <p><input type="checkbox"/></p> <p>21 If you are enclosing separate supplementary pages, put 'X' in the box</p> <p><input checked="" type="checkbox"/></p> <p>22 Declaration I declare that the information I have given on this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that I may have to pay financial penalties and face prosecution if I give false information.</p> <p>Signature</p> <p><input style="border: 1px solid red;" type="text"/></p> <p>Date DD MM YYYY</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>	<p>23 If you have signed on behalf of someone else, enter the capacity. For example, executor, receiver</p> <p><input type="text"/> <input type="text"/></p> <p>24 Enter the name of the person you have signed for</p> <p><input type="text"/> <input type="text"/></p> <p>25 If you filled in boxes 23 and 24 enter your name</p> <p><input type="text"/> <input type="text"/></p> <p>26 and your address</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Postcode</p> <p><input type="text"/></p>
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Please read the 'Self-employment (full) notes' to check if you should use this page or the 'Self-employment (short)' page.

i To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

Your name <input style="width: 90%; border: 1px solid black;" type="text" value="A Smith"/>	Your Unique Taxpayer Reference (UTR) <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/>
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Business details

1 Business name – unless it is in your own name <input style="width: 90%; border: 1px solid black;" type="text" value="Smith Partnership"/>	6 If your business started after 5 April 2015, enter the start date DD MM YYYY <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/>
2 Description of business <input style="width: 90%; border: 1px solid black;" type="text" value="Partnership"/>	7 If your business ceased after 5 April 2015 but before 6 April 2016, enter the final date of trading <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text"/>
3 First line of your business address – unless you work from home <input style="width: 90%; border: 1px solid black;" type="text" value="111 Tax Road"/>	8 Date your books or accounts start – the beginning of your accounting period <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="2"/> <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text" value="4"/>
4 Postcode of your business address <input style="width: 20%; border: 1px solid black;" type="text" value="T"/> <input style="width: 20%; border: 1px solid black;" type="text" value="X"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text" value="X"/> <input style="width: 20%; border: 1px solid black;" type="text" value="X"/> <input style="width: 20%; border: 1px solid black;" type="text"/>	9 Date your books or accounts are made up to or the end of your accounting period – read the notes if you have filled in box 6 or 7 <input style="width: 20%; border: 1px solid black;" type="text" value="3"/> <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="9"/> <input style="width: 20%; border: 1px solid black;" type="text" value="2"/> <input style="width: 20%; border: 1px solid black;" type="text" value="0"/> <input style="width: 20%; border: 1px solid black;" type="text" value="1"/> <input style="width: 20%; border: 1px solid black;" type="text" value="5"/>
5 If the details in boxes 1, 2, 3 or 4 have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>	10 If you used the cash basis, money actually received and paid out, to calculate your income and expenses, put 'X' in the box – read the notes <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>

Other information

11 If your accounting date has changed permanently, put 'X' in the box <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>	13 If special arrangements apply, put 'X' in the box – read the notes <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>
12 If your accounting date has changed more than once since 2010, put 'X' in the box <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>	14 If you provided the information about your 2015-16 profit on last year's tax return, put 'X' in the box – read the notes <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/>

Business income

15 Your turnover – the takings, fees, sales or money earned by your business <input style="width: 20px; border: 1px solid black;" type="text" value="£"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text" value="4"/> <input style="width: 20px; border: 1px solid black;" type="text" value="6"/> <input style="width: 20px; border: 1px solid black;" type="text" value="3"/> <input style="width: 20px; border: 1px solid black;" type="text" value="3"/> <input style="width: 20px; border: 1px solid black;" type="text" value="9"/> <input style="width: 20px; border: 1px solid black;" type="text" value="."/> <input style="width: 20px; border: 1px solid black;" type="text" value="0"/> <input style="width: 20px; border: 1px solid black;" type="text" value="0"/>	16 Any other business income not included in box 15 <input style="width: 20px; border: 1px solid black;" type="text" value="£"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; border: 1px solid black;" type="text" value="."/> <input style="width: 20px; border: 1px solid black;" type="text" value="0"/> <input style="width: 20px; border: 1px solid black;" type="text" value="0"/>
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Business expenses

Please read the 'Self-employment (full) notes' before filling in this section.

Total expenses

If your annual turnover was below £82,000, you may just put your total expenses in box 31

17	Cost of goods bought for resale or goods used	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
18	Construction industry – payments to subcontractors	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
19	Wages, salaries and other staff costs	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
20	Car, van and travel expenses	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 3 5 9 8 . 0 0
21	Rent, rates, power and insurance costs	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 6 0 . 0 0
22	Repairs and renewals of property and equipment	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
23	Phone, fax, stationery and other office costs	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8 4 7 . 0 0
24	Advertising and business entertainment costs	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
25	Interest on bank and other loans	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
26	Bank, credit card and other financial charges	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
27	Irrecoverable debts written off	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
28	Accountancy, legal and other professional fees	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 9 1 0 . 0 0
29	Depreciation and loss/profit on sale of assets	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
30	Other business expenses	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 1 1 . 0 0
31	Total expenses (total of boxes 17 to 30)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 6 0 2 6 . 0 0

Disallowable expenses

Use this column if the figures in boxes 17 to 30 include disallowable amounts

32		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
33		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
34		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
35		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
36		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
37		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
38		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
39		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
40		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
41		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
42		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
43		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
44		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
45		£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
46	Total disallowable expenses (total of boxes 32 to 45)	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0

Net profit or loss

47 Net profit – if your business income is more than your expenses (if box 15 + box 16 minus box 31 is positive) £ [][][][][] 4 0 3 1 3 . 0 0	48 Or, net loss – if your expenses are more than your business income (if box 31 minus (box 15 + box 16) is positive) £ [][][][][][][][][][] . 0 0
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Tax allowances for vehicles and equipment (capital allowances)

There are 'capital' tax allowances for vehicles, equipment and certain buildings used in your business (don't include the cost of these in your business expenses). Please read the 'Self-employment (full) notes' and use the examples to work out your capital allowances.

49 Annual Investment Allowance £ [][][][][] 3 1 5 6 . 0 0	55 100% and other enhanced capital allowances – read the notes £ [][][][][][][][][][] . 0 0
50 Capital allowances at 18% on equipment, including cars with lower CO₂ emissions £ [][][][][][][][][][] . 0 0	56 Allowances on sale or cessation of business use (where you have disposed of assets for less than their tax value) £ [][][][][][][][][][] . 0 0
51 Capital allowances at 8% on equipment, including cars with higher CO₂ emissions £ [][][][][][][][][][] . 0 0	57 Total capital allowances (total of boxes 49 to 56) £ [][][][][] 3 1 5 6 . 0 0
52 Restricted capital allowances for cars costing more than £12,000 – if bought before 6 April 2009 £ [][][][][][][][][][] . 0 0 <div style="border: 1px solid black; padding: 2px; margin: 5px 0; width: fit-content;">Box 53 is not in use</div>	58 Balancing charge on sale or cessation of business use (only where Business Premises Renovation Allowance has been claimed) – read the notes £ [][][][][][][][][][] . 0 0
54 Business Premises Renovation Allowance (Assisted Areas only) – read the notes £ [][][][][][][][][][] . 0 0	59 Balancing charge on sales of other assets or on the cessation of business use (where you have disposed of assets for more than their tax value) £ [][][][][][][][][][] . 0 0

Calculating your taxable profit or loss

You may have to adjust your net profit or loss for disallowable expenses or capital allowances to arrive at your taxable profit or your loss for tax purposes. Please read the 'Self-employment (full) notes' and fill in the boxes below that apply.

60 Goods and services for your own use – read the notes £ [][][][][][][][][][] . 0 0	63 Total deductions from net profit or additions to net loss (box 57 + box 62) £ [][][][][] 3 1 5 6 . 0 0
61 Total additions to net profit or deductions from net loss (box 46 + box 58 + box 59 + box 60) £ [][][][][][][][][][] . 0 0	64 Net business profit for tax purposes (if box 47 + box 61 minus (box 48 + box 63) is positive) £ [][][][] 3 7 1 5 7 . 0 0
62 Income, receipts and other profits included in business income or expenses but not taxable as business profits £ [][][][][][][][][][] . 0 0	65 Net business loss for tax purposes (if box 48 + box 63 minus (box 47 + box 61) is positive) £ [][][][][][][][][][] . 0 0

Calculating your taxable profit or loss (continued)

If you start or finish self-employment and your accounting period is not the same as your basis period (or there are overlaps or gaps in your basis periods) or in certain situations or trades or professions, you may need to make further tax adjustments - read the 'Self-employment (full) notes'. In all cases, please complete boxes 73 and 76, or box 77, as applicable.

If your total profits from all Self-employments and Partnerships for 2015-16 are less than £5,965, you do not have to pay Class 2 National Insurance contributions, but you may want to pay voluntarily (box 100) to protect your rights to certain benefits. **Read the notes.**

<p>66 Date your basis period began DD MM YYYY 0 1 1 0 2 0 1 4</p> <p>67 Date your basis period ended 3 0 0 9 2 0 1 5</p> <p>68 If your basis period is not the same as your accounting period, enter the adjustment needed to arrive at the profit or loss for the basis period - if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box £ <input type="text"/>-<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>69 Overlap relief used this year - read the notes £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>70 Overlap profit carried forward £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/>1 5 8 8 1. <input type="text"/>0 <input type="text"/>0</p> <p>71 Adjustment for change of accounting practice - read the notes £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p>	<p>72 Averaging adjustment (only for farmers, market gardeners and creators of literary or artistic works) - if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box £ <input type="text"/><input type="text"/>-<input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>73 Adjusted profit for 2015-16 (see the Working Sheet in the notes) - if a loss, enter it in box 77 £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/>3 7 1 5 7. <input type="text"/>0 <input type="text"/>0</p> <p>74 Loss brought forward from earlier years set off against this year's profits £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>75 Any other business income not included in boxes 15, 16 or 60 - for example, non arm's length reverse premiums £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>76 Total taxable profits from this business (box 73 minus box 74 + box 75 - or use the Working Sheet in the notes) £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/>3 7 1 5 7. <input type="text"/>0 <input type="text"/>0</p>
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Losses

If you have made a net loss for tax purposes (in box 65), or if you have losses from previous years, read the 'Self-employment (full) notes' and fill in boxes 77 to 80, as appropriate.

<p>77 Adjusted loss for 2015-16 (see the Working Sheet in the notes) £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>0. <input type="text"/>0 <input type="text"/>0</p> <p>78 Loss from this tax year set off against other income for 2015-16 - read the notes £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p>	<p>79 Loss to be carried back to previous year(s) and set off against income (or capital gains) - read the notes £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p> <p>80 Total loss to carry forward after all other set-offs - including unused losses brought forward £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p>
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CIS deductions and tax taken off

<p>81 Total Construction Industry Scheme (CIS) deductions taken from your payments by contractors - CIS subcontractors only £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p>	<p>82 Other tax taken off trading income £ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/>. <input type="text"/>0 <input type="text"/>0</p>
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Balance sheet

If your business accounts include a balance sheet showing the assets, liabilities and capital of the business, fill in the relevant boxes below. If you do not have a balance sheet, go to box 100. Read the 'Self-employment (full) notes' for more information.

Assets	Liabilities	
83 Equipment, machinery and vehicles £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	91 Trade creditors £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
84 Other fixed assets £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	92 Loans and overdrawn bank account balances £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
85 Stock and work in progress £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	93 Other liabilities and accruals £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 1 0 . 00	
86 Trade debtors £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	Net business assets	
87 Bank/building society balances £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 8 3 . 00	94 Net business assets (box 90 minus (boxes 91 to 93)) £ <input type="text"/> <input type="text"/> <input checked="" type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8 7 3 . 00	
88 Cash in hand £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	Capital account	
89 Other current assets and prepayments £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	95 Balance at start of period £ <input checked="" type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	
90 Total assets (total of boxes 83 to 89) £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 8 3 . 00	96 Net profit or loss (box 47 or box 48) £ <input checked="" type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 0 3 1 3 . 00	
	97 Capital introduced £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 6 0 . 00	
	98 Drawings £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 4 0 0 0 0 . 00	
	99 Balance at end of period £ <input checked="" type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8 7 3 . 00	

Class 2 and Class 4 National Insurance contributions (NICs)

<p>100 If your total profits for 2015-16 are less than £5,965 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box - read the notes</p> <p style="text-align: center;"><input type="checkbox"/></p>	<p>102 Adjustment to profits chargeable to Class 4 NICs - read the notes</p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . 00</p>
<p>101 If you are exempted from paying Class 4 NICs, put 'X' in the box - read the notes</p> <p style="text-align: center;"><input type="checkbox"/></p>	

Any other information

103 Please give any other information in this space

Your name

Your Unique Taxpayer Reference (UTR)

i To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/self-assessment-forms-and-helpsheets

Self Assessment

You can use the Working Sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2015-16. If the result is a positive amount, enter it in box 1; if it is negative, enter it in box 2.

1 Total tax (this may include Student Loan repayment), Class 2 NICs and Class 4 NICs due before any payments on account <input type="text" value="£ 8 0 7 5 . 7 3"/>	4 Class 4 NICs due <input type="text" value="£ 2 6 1 8 . 7 3"/>
2 Total tax (this may include Student Loan repayment), Class 2 NICs and Class 4 NICs overpaid <input type="text" value="£ ."/>	4.1 Class 2 NICs due <input type="text" value="£ 1 4 5 . 6 0"/>
3 Student Loan repayment due <input type="text" value="£ . 0 0"/>	5 Capital Gains Tax due <input type="text" value="£ ."/>
	6 Pension charges due <input type="text" value="£ ."/>

Underpaid tax and other debts

If you pay tax under PAYE, look at your P2, 'PAYE Coding Notice' and the notes in Section 11 of the 'Tax calculation summary notes', then fill in boxes 7, 8 and 9 as appropriate.

7 Underpaid tax for earlier years included in your tax code for 2015-16 - enter the amount shown as 'amount of underpaid tax for earlier years' from your P2, 'PAYE Coding Notice' <input type="text" value="£ ."/>	9 Outstanding debt included in your tax code for 2015-16 - enter the amount from your P2, 'PAYE Coding Notice' <input type="text" value="£ ."/>
8 Underpaid tax for 2015-16 included in your tax code for 2016-17 - enter the amount shown as 'estimated underpayment for 2015-16' from your P2, 'PAYE Coding Notice' <input type="text" value="£ ."/>	

Payments on account

Please read the notes in Section 12 of the 'Tax calculation summary notes' to see if you need to make any payments on account for 2016-17.

10 If you are claiming to reduce your 2016-17 payments on account, put 'X' in the box - enter the reduced amount of your first payment in box 11 and say why you are making the claim in box 17 on page TC 2 of this form <input type="checkbox"/>	11 Your first payment on account for 2016-17 - enter the amount (including pence) <input type="text" value="£ 3 9 6 5 . 0 6"/>
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Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

<p>12 Blind person's surplus allowance you can have</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>13 If you or your spouse or civil partner were born before 6 April 1935, the amount of married couple's surplus allowance you can have</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/></p>
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Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2015-16 because you are claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2015-16 certain losses from 2016-17. If you need help in filling in these boxes, ask us or your tax adviser.

<p>14 Increase in tax due because of adjustments to an earlier year</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p>15 Decrease in tax due because of adjustments to an earlier year</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>16 Any 2016-17 repayment you are claiming now</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
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Any other information

17 Please give any other information in this space