

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 pages SEFN 16 and SEFN 17 of the notes.

<p>65 Date your basis period began DD MM YYYY</p> <p>□□ □□ □□□□</p>	<p>71 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</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>
<p>66 Date your basis period ended</p> <p>□□ □□ □□□□</p>	<p>72 Adjusted profit for 2008-09 (see Working Sheet on page SEFN 18) - if a loss, enter it in box 76</p> <p>£ □□□□□□□□□□ . 00</p>
<p>67 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</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>	<p>73 Loss brought forward from earlier years set-off against this year's profits - up to the amount in box 63 or box 72 whichever is greater</p> <p>£ □□□□□□□□□□ . 00</p>
<p>68 Overlap relief used this year - read page SEFN 17 of the notes</p> <p>£ □□□□□□□□□□ . 00</p>	<p>74 Any other business income not included in boxes 14, 15 or 59 - for example, Business Start-up Allowance</p> <p>£ □□□□□□□□□□ . 00</p>
<p>69 Overlap profit carried forward</p> <p>£ □□□□□□□□□□ . 00</p>	<p>75 Total taxable profits from this business (box 72 minus box 73 + box 74 - or use the Working Sheet on page SEFN 18)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>70 Adjustment for change of accounting practice - read page SEFN 17 of the notes</p> <p>£ □□□□□□□□□□ . 00</p>	

Losses

If you have made a net loss for tax purposes (in box 64), or if you have losses from previous years, read page SEFN 19 of the notes and fill in boxes 76 to 79 as appropriate.

<p>76 Adjusted loss for 2008-09 (see Working Sheet on page SEFN 18)</p> <p>£ □□□□□□□□□□ . 00</p>	<p>78 Loss to be carried back to previous year(s) and set-off against income (or capital gains)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>77 Loss from this tax year set-off against other income for 2008-09</p> <p>£ □□□□□□□□□□ . 00</p>	<p>79 Total loss to carry forward after all other set-offs - including unused losses brought forward</p> <p>£ □□□□□□□□□□ . 00</p>

CIS deductions and tax taken off

<p>80 Deductions on payment and deduction statements from contractors - construction industry subcontractors only</p> <p>£ □□□□□□□□□□ . 00</p>	<p>81 Other tax taken off trading income</p> <p>£ □□□□□□□□□□ . 00</p>
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Any other information

102 Please give any other information in this space