

Working sheet for boxes 16, 18, 20 and 21

Profit or loss box 8
(show loss as a negative) **A** £

Add
Positive adjustment box 9 **B** £

SEISS grant box 9.1 **BB** £

Total add boxes A, B and BB **C** £

Minus
Negative adjustment box 9 £

Foreign tax box 12 £

Overlap relief box 13 £ **D** £

Total box C minus box D **E** £

If box E is positive

Box 10 **F** £

Add
Positive adjustment box 11 **G** £

Or minus
Negative adjustment box 11 **H** £

Adjusted profit - copy to box 16
(add boxes E, F plus box G or minus box H) **I** £

Minus
Box 17 - up to amount in box I **J** £

Total box I minus box J **K** £

Add
Box 19 **L** £

Total - copy to box 20
(add boxes K and L) **M** £

If the amount in box E is a loss or zero

Copy the amount in box E (the adjusted loss) to box 21, but put it as a positive figure.

Do not include the minus sign in box 21. If you've any figures in box 10 or 11, put the total in box 16 and put the adjusted loss figure in box 21.

Working sheet for box 40

If you made a profit (box 36 is positive)

Losses brought forward from earlier years **A** £

Minus
Losses set off against this year's profits box 38 **B** £

Total losses available to carry forward - copy to box 40
(box A minus box B) **C** £

If you made a loss (entry in box 36 is negative)

Losses brought forward from earlier years **A** £

Share of loss for 2021 to 2022 tax year box 36 **B** £

Minus
Loss set off against other income **C** £

Loss set off against furnished holiday lettings profits box 44 **D** £

Total **E** £

Unused loss for 2021 to 2022 tax year box B minus box E **F** £

Total losses available to carry forward - copy to box 40
(add boxes A and F) **G** £

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.