Working sheet

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

Add
Positive adjustment box 9 — **B** £

SEISS grant box 9.1 — **BB** £

Total A + B + 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 box E is a loss or zero

Copy box E to box 21 as a positive figure.
Do not include the minus sign in box 21.