

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.

<p>66 Date your basis period began DD MM YYYY</p> <p>□□ □□ □□□□</p> <p>67 Date your basis period ended</p> <p>□□ □□ □□□□</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</p> <p>£ <input type="checkbox"/> - □□□□□□□□ . 00</p> <p>69 Overlap relief used this year - read the notes</p> <p>£ □□□□□□□□ . 00</p> <p>70 Overlap profit carried forward</p> <p>£ □□□□□□□□ . 00</p> <p>71 Adjustment for change of accounting practice - read the notes</p> <p>£ □□□□□□□□ . 00</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</p> <p>£ <input type="checkbox"/> - □□□□□□□□ . 00</p> <p>73 Adjusted profit for 2014-15 (see the Working Sheet in the notes) - if a loss, enter it in box 77</p> <p>£ □□□□□□□□ . 00</p> <p>74 Loss brought forward from earlier years set off against this year's profits</p> <p>£ □□□□□□□□ . 00</p> <p>75 Any other business income not included in boxes 15, 16 or 60 - for example, non arm's length reverse premiums</p> <p>£ □□□□□□□□ . 00</p> <p>76 Total taxable profits from this business (box 73 minus box 74 + box 75 - or use the Working Sheet in the notes)</p> <p>£ □□□□□□□□ . 00</p>
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Losses

If you have made a net loss for tax purposes (in box 64) 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 2014-15 (see the Working Sheet in the notes)</p> <p>£ □□□□□□□□ . 00</p> <p>78 Loss from this tax year set off against other income for 2014-15 - read the notes</p> <p>£ □□□□□□□□ . 00</p>	<p>79 Loss to be carried back to previous year(s) and set off against income (or capital gains) - read the notes</p> <p>£ □□□□□□□□ . 00</p> <p>80 Total loss to carry forward after all other set-offs - including unused losses brought forward</p> <p>£ □□□□□□□□ . 00</p>
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Other deductions and tax taken off

<p>81 Deductions on payment and deduction statements from contractors - construction industry subcontractors only</p> <p>£ □□□□□□□□ . 00</p>	<p>82 Other tax taken off trading income</p> <p>£ □□□□□□□□ . 00</p>
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Any other information

103 Please give any other information in this space

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