

Please read the 'Self-employment (short) notes' to check if you should use this page or the 'Self-employment (full)' page.

i To get notes and helpsheets that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms

Your name <input type="text"/>	Your Unique Taxpayer Reference (UTR) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Business details

<p>1 Description of business <input type="text"/> <input type="text"/></p> <p>2 Postcode of your business address <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>3 If your business name, description, address or postcode have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box of your tax return <input type="checkbox"/></p> <p>4 If you are a foster carer or shared lives carer, put 'X' in the box - read the notes <input type="checkbox"/></p>	<p>5 If your business started after 5 April 2014, enter the start date DD MM YYYY <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 If your business ceased before 6 April 2015, enter the final date of trading DD MM YYYY <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 Date your books & accounts are made up to - 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"/></p> <p>8 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 type="checkbox"/></p>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Business income - if your annual business turnover was below £81,000

<p>9 Your turnover - the takings, fees, sales or money earned by your business £ <input type="text"/><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 Any other business income not included in box 9 £ <input type="text"/><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>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Allowable business expenses

If your annual turnover was below £81,000 you may just put your total expenses in box 20, rather than filling in the whole section.

<p>11 Costs 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"/></p> <p>12 Car, van and travel expenses after private use proportion £ <input type="text"/><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 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"/></p> <p>14 Rent, rates, power and insurance 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"/></p> <p>15 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"/></p>	<p>16 Accountancy, legal and other professional fees £ <input type="text"/><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>17 Interest and bank and credit card etc. 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"/></p> <p>18 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"/> . <input type="text"/><input type="text"/><input type="text"/></p> <p>19 Other allowable business expenses - client entertaining costs are not an allowable expense £ <input type="text"/><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 Total allowable expenses - total of boxes 11 to 19 £ <input type="text"/><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>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Net profit or loss

<p>21 Net profit – if your business income is more than your expenses (if box 9 + box 10 minus box 20 is positive)</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>22 Or, net loss – if your expenses exceed your business income (if box 20 minus (box 9 + box 10) is positive)</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>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Tax allowances for vehicles and equipment (capital allowances)

There are 'capital' tax allowances available for vehicles and equipment used in your business. (Please don't include the cost of these in your business expenses)

<p>23 Annual Investment 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>25 Other capital allowances</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>24 Allowance for small balance of unrelieved expenditure</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>26 Total balancing charges – where you have disposed of items for more than their value</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>

Calculating your taxable profits

Your taxable profit may not be the same as your net profit. Please read the 'Self-employment (short) notes' to see if you need to make any adjustments and fill in the boxes which apply to arrive at your taxable profit for the year.

<p>27 Goods and/or services for your own use – 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>29 Loss brought forward from earlier years set off against this year's profits – up to the amount in box 28</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>28 Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25) is positive)</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>30 Any other business income not included in box 9 or box 10 for example, non arm's length reverse premiums</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>

Total taxable profits or net business loss

<p>31 Total taxable profits from this business (if box 28 + box 30 minus box 29 is positive)</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>32 Net business loss for tax purposes (if boxes 22 to 25 minus (box 21 + box 26 + box 27) is positive)</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>
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Losses, Class 4 National Insurance contributions (NICs) and CIS deductions

If you have made a loss for tax purposes (box 32), read the 'Self-employment (short) notes' and fill in boxes 33 to 35 as appropriate.

<p>33 Loss from this tax year set off against other income for 2014-15</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>36 If you are exempt from paying Class 4 NICs, put 'X' in the box – read the notes</p> <p><input type="checkbox"/></p>
<p>34 Loss to be carried back to previous year(s) and set off against income (or capital gains)</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>37 If you have been given a 2014-15 Class 4 NICs deferment certificate, put 'X' in the box – read the notes</p> <p><input type="checkbox"/></p>
<p>35 Total loss to carry forward after all other set-offs – including unused losses brought forward</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>38 Deductions on payment and deduction statements from contractors – construction industry subcontractors only</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>