

## Working sheet – maximum income

'Axx' boxes are from the Working Sheet in the [Tax calculation summary notes](#). If any box on this page is minus, substitute zero.

Disregarded income

Gross income

Tax deducted

Total of column above

Total of column above

A81 minus A112

Total income minus deductions for the year

Box 3 minus box 1

Total gross income after disregarded income

A110 + A109

Box 5 + box 6

Personal pensions and Gift Aid

Smaller of box 4  
and box 7

Box 8 x 20%

Box 4 minus box 8

Smaller of box 10  
and box 11

Box 12 x 40%

Box 10 minus box 12

Box 14 x 45%

Boxes 9 + 13 + 15

Total tax due

Continue on page 2

## Working sheet – maximum income continued

Venture Capital Trust relief, Enterprise Investment Scheme relief,  
Seed Enterprise Investment Scheme Community Investment  
Tax relief and Social Investment Tax relief

Boxes A245 + A247 +  
A249 + A251 + A253

17 £

From A255a

18 £

Maintenance or alimony payments

A260b + A261a + A263

19 £

Boxes 17 + 18 + 19

20 £

Tax adjustments (see notes on [Helpsheet 300](#))

Box 16 minus box 20

21 £

Income tax due after reliefs and allowances

From A274

22 £

Tax due on Gift Aid

(Box 16 + 2) minus (boxes A245 +  
A247 + A249 + A251 + A253 + A225a  
+ A260b + A261a + A263 + A267)

23 £

Income Tax

From G56 on page  
TCSN 44

24 £

Capital Gains Tax

Box 22 minus  
(boxes 23 + 24)

25 £

Gift aid tax charge

Boxes A275 + A276 +  
A277 + A278a + A279a

26 £

Additional tax charges

Box 21 minus A295

27 £

Income Tax due after Foreign Tax Credit relief

### Maximum amount of Income Tax due

Complete the Working Sheet in the [Tax calculation summary notes](#) to box A297.

Compare the figure in box 28 with the figure in box A297.

If box A297 is greater, replace it with the figure in box 28.

Box 2 + 26 + 27

28 £

Finish completing the Working Sheet in the [Tax calculation summary notes](#) to box A343a.