

Working sheet – maximum income

'Axxx' 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
<input type="text"/>		£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>		£ <input type="text"/>	£ <input type="text"/>
		Total of column above	Total of column above
		1 £ <input type="text"/>	2 £ <input type="text"/>
		A81 minus A114	
		3 £ <input type="text"/>	
		Box 3 minus box 1	
		4 £ <input type="text"/>	
		Box 5 + box 6	
		5 £ <input type="text"/>	6 £ 37,700
Personal pensions and Gift Aid		7 £ <input type="text"/>	
		Smaller of box 4 and box 7	Box 8 x 20%
		8 £ <input type="text"/>	9 £ <input type="text"/>
		Box 4 minus box 8	
		10 £ <input type="text"/>	
		Smaller of box 10 and box 11	Box 12 x 40%
		11 £ 112,300	12 £ <input type="text"/>
		Box 10 minus box 12	Box 14 x 45%
		14 £ <input type="text"/>	15 £ <input type="text"/>
			Boxes 9 + 13 + 15
			16 £ <input type="text"/>
Total tax due			

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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 + A267f

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 A270

22 £

Tax due on Gift Aid

(Box 16 + 2) minus (boxes A245 +
A247 + A249 + A251 + A253 + A255a
+ A260b + A261a + A263 + A267)

23 £

Income Tax

From box G52 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 A295c

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.