

## Working sheet 1: income and expenses

	Type A	Type B	Type C	Totals for year	
<b>Type of income</b>					
(a) Gross income before any tax and expenses	£	£	£	£	Enter total in box 17 on page TR3.
(b) allowable expenses (up to amount at (a))	£	£	£	£	Enter total in box 18 on page TR3.
(c) net income this year ((a) minus (b))	£	£	£	£	
(d) Any tax taken off	£	£	£	£	Enter total in box 19 on page TR3.
<b>Losses</b>					
(e) unused losses brought forward from earlier years	£	£	£	£	
(f) earlier year losses used this year (the lower of (c) and (e))	£	£	£	£	Enter total in box 1 on page Ai 3.
(g) unused losses this year (allowable expenses this year less amount at (b))	£	£	£	£	
(h) unused losses to carry forward ((e) minus (f) add (g))	£	£	£	£	Enter total in box 2 on page Ai 3.