

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		
Total income minus deductions for the year			3 £ <input type="text"/>		
			Box 3 minus box 1		
Total gross income after excluded income			4 £ <input type="text"/>		
			Box 5 + box 6		
Personal pensions and Gift Aid	5 £ <input type="text"/>	6 £ 37,700	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 £ 87,440	12 £ <input type="text"/>		13 £ <input type="text"/>
			Box 10 minus box 12		Box 14 x 45%
			14 £ <input type="text"/>		15 £ <input type="text"/>
					Boxes 9 + 13 + 15
Total tax due calculated including transition profit					15a £ <input type="text"/>
					Boxes 9 + 13 + 15
Total tax due calculated excluding transition profit					15b £ <input type="text"/>
					Box 15a minus box 15b
					15c £ <input type="text"/>
					Boxes 9 + 13 + 15 + 15c
Total tax due					16 £ <input type="text"/>

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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

Boxes A245 + A247
+ A249 + A251

17 £

Maintenance or alimony payments

From A255a

18 £

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

A260b + A261a + A267f

Boxes 17 + 18 + 19

19 £

20 £

Income tax due after reliefs and allowances

Box 16 minus box 20

21 £

Tax due on Gift Aid

From A270

22 £

Income Tax

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

23 £

Capital Gains Tax

From box G52 on
page TCSN 44

24 £

Gift aid tax charge

Box 22 minus
(boxes 23 + 24)

25 £

Additional tax charges

Boxes A275
+ A276 + A277

26 £

Income Tax due after Foreign Tax Credit Relief

Box 21 minus A295c

27 £

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.