

## Working sheet

Allowable loss 2023 to 2024  
(Adjusted loss)

A £

### Loss relief used

Year amount  
2023 to 2024  
(Loss from this tax year set-off against other income from 2022 to 2023)

B £

2022 to 2023

C £

2021 to 2022

D £

2020 to 2021  
(Total of boxes C, D and E should equal loss to be carried back to previous years  
and set-off against income or capital gains)

E £

Total losses claimed in this way (total of boxes B to E)

F £

Balance of allowable loss for 2023 to 2024 (A minus F)

G £

### Earlier years' losses

Losses brought forward from earlier years

H £

Losses brought forward from earlier years used this year  
(Losses brought forward from earlier years set-off against this year's profit)

I £

Balance of earlier years' losses not yet allowed (H minus I)

J £

Loss carried forward to next year (box G + box J)  
(Total losses to carry forward after all other set-offs including unused losses brought forward)

K £