HM Revenue & Customs

Tax calculation summary

Tax year 6 April 2023 to 5 April 2024 (2023-24)

Your name

Your Unique Taxpayer Reference (UTR)

Self Assessment

You can use the working sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Postgraduate Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2023-24. If the result is a positive amount, enter it in box 1, if it's negative, enter it in box 2. For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

1 **Total tax (this may include Student Loan or Postgraduate Loan repayments), Class 2 NICs and Class 4 NICs due before any payments on account**

£ .

2 **Total tax (this may include Student Loan or Postgraduate Loan repayments), Class 2 NICs and Class 4 NICs overpaid**

£ .

3 **Student Loan repayment due**

£ .

3.1 **Postgraduate Loan repayment due**

£ .

4 **Class 4 NICs due**

£ .

4.1 **Class 2 NICs due**

£ .

5 **Capital Gains Tax due**

£ .

6 **Pension charges due**

£ .

Underpaid tax and other debts

If you pay tax under PAYE, look at your P2, 'PAYE Coding Notice' and the notes in sections 10 and 11 of the 'Tax calculation summary notes', then fill in boxes 7, 8 and 9 as appropriate.

7 **Underpaid tax for earlier years included in your tax code for 2023-24** - enter the amount shown as 'amount of underpaid tax for earlier years' from your P2, 'PAYE Coding Notice'

£ .

8 **Underpaid tax for 2023-24 included in your tax code for 2024-25** - enter the amount shown as 'estimated underpayment for 2023-24' from your P2, 'PAYE Coding Notice'

£ .

9 **Outstanding debt included in your tax code for 2023-24** - enter the amount from your P2, 'PAYE Coding Notice'

£ .

Payments on account

Please read the notes in section 12 of the 'Tax calculation summary notes' to see if you need to make any payments on account for 2024-25.

10 **If you're claiming to reduce your 2024-25 payments on account, put 'X' in the box** - enter the reduced amount of your first payment in box 11 and say why you're making the claim in box 17 on page TC 2 of this form

11 **Your first payment on account for 2024-25** - enter the amount (including pence)

£ .

Blind person's surplus allowance and married couple's surplus allowance

Enter the amount of any surplus allowance transferred from your spouse or civil partner.

12 **Blind person's surplus allowance you can have**

£ ____ . 0 0

13 **If you or your spouse or civil partner were born before 6 April 1935, the amount of married couple's surplus allowance you can have**

£ ____ . 0 0

Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2023-24, calculated by reference to an earlier year, because you're claiming averaging for farmers and creators of literary or artistic work or making certain adjustments to earlier years.

If you're carrying back certain losses from 2024-25 to 2023-24, any repayment will be in the form of a credit on your self-assessment statement of account and set against other amounts to be paid and will not affect the figures in boxes 1 to 6 on page TC 1. If you need help in filling in these boxes, ask us or your tax adviser.

14 **Increase in tax due because of adjustments to an earlier year**

£ ____ .

15 **Decrease in tax due because of adjustments to an earlier year**

£ ____ .

16 **Any 2024-25 repayment you're claiming now**

£ ____ .

Any other information

17 **Please give any other information in this space**