Working Sheet 2

Column A Name of business	Column B Amount of losses that qualify to be set off against income	Column C Amount in column B that is not subject to restriction	Column D Amount from column B that is subject to restriction. (Column B minus column C)	Column E Limit on relief restrictions of £50,000 or box G from Working Sheet 1, if higher	Column F Restricted amount of losses that can be set against income. (Smaller of column D or column E)	Column G Total losses that can be set against income. (Column C plus column F)	Column H Amount of losses to be carried forward. (Column B minus column G)
	£	£	£	£	£	£	£
				Column E Remaining limit on relief restrictions (previous column E minus previous column F) £			
				Column E Remaining limit on relief restrictions (previous column E minus previous column F) £			