

Tax calculation summary notes

6 April 2011 to 5 April 2012

These notes contain a Working Sheet to help you complete the *Tax calculation summary* pages. But you will not be able to use the Working Sheet if you have income in:

- box 19 on page TR 3 of your 2011–12 tax return
- box 13 on page Ai 1 of the *Additional information* pages
- box 10 in the ‘Other tax reliefs’ section on page Ai 2 of the *Additional information* pages
- box 1 in the ‘Income Tax losses’ section on page Ai 3 of the *Additional information* pages
- boxes 6, 8 or 15 of the *Lloyd’s underwriters* pages
- boxes 7 or 45 of the *Foreign* pages
- boxes 2, 19 or 23 of the *Trusts etc.* pages
- box 27 of the *Residence, remittance basis etc.* pages.

In these circumstances, either your tax adviser or we will do the calculation for you. If you want us to do it, please make sure your paper tax return reaches us by **31 October 2012** or that you file online by **31 January 2013** (to file online, go to www.hmrc.gov.uk and under *Do it online* select *Log in* and then select *Self Assessment*).

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Other parts of the Working Sheet

Section 13: Calculate Personal Allowance due if your income is more than £100,000 or you were born before 6 April 1947	TCSN 26 and TCSN 27
Section 14: Calculate age-related Married Couple's Allowance due	TCSN 28 to TCSN 30
Section 15: Calculate Class 4 NICs due	TCSN 31 and TCSN 32
Section 16: Calculate Top Slicing Relief	TCSN 33 to TCSN 35
Section 17: Calculate Deficiency Relief	TCSN 36
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Section 19: Calculate tax due on State Pension paid as a lump sum	TCSN 39
Section 20: Calculate Student Loan repayments	TCSN 40 to TCSN 42

Completing the tax calculation Working Sheet

The Working Sheet is made up of 12 main sections but you will not have to complete every box in every section. However, to get to the right answer, please work through each section carefully.

Depending on your personal circumstances, you may also have to complete some additional sections. You will be directed to these sections, if appropriate, within the Working Sheet. For example, if you were born before 6 April 1947 you will be directed to Section 13.

You will have to copy figures from your tax return, including the *Additional information* pages and any other supplementary pages you have completed, on to the Working Sheet. And then you will have to copy some figures within the Working Sheet; just follow the instructions on the page. Finally, you will be asked to copy figures from the Working Sheet on to the *Tax calculation summary* pages.

Different types of income (and capital gains) are charged at different rates of tax.

They are charged to tax in the order shown below (non-savings income first).

Type of income	Tax band			
	First £150,000 of taxable income			All remaining taxable income
	First £35,000 of taxable income		next £115,000	
	First £2,560	next £32,440		
Non-savings income, for example, income from employment or self-employment, or property income	20%	20%	40%	50%
Savings income includes bank and building society interest, and gains made on life insurance policies (without a 'notional' tax credit)	10%	20%	40%	50%
Dividends and tax credits	10%	10%	32.5%	42.5%
Taxable lump sum payments	20%	20%	40%	50%
Gains on life insurance policies with a 'notional' tax credit	10%	20%	40%	50%

If taxable non-savings income is less than £2,560, the balance can be set against savings.

Savings income, up to this balance, is charged at 10%.

The figures of £35,000 and £150,000 can be increased if you pay tax at 32.5% or more and make personal pension contributions and Gift Aid payments.

The rates of Capital Gains Tax are:

gains that qualify for Entrepreneurs' Relief	10%
other gains	
charged below the higher rate threshold*	18%
charged above the higher rate threshold*	28%

*Any balance of the higher rate threshold (£35,000) that has not been used by income can be set against Capital Gains.

Section 1: Add together non-savings income and lump sum payments

If any box on this page is a minus figure, substitute zero

Employment

Employment pages	boxes 1 + 3	A1	<input type="text"/>	
Ministers of religion pages	box 38	A2	<input type="text"/>	
Additional information pages, page Ai 2 (Share schemes and employment lump sums)	boxes 3 + 4	A3	<input type="text"/>	A1 + A2 + A3
Benefits from your employment - Employment pages	boxes 9 to 16		A5	<input type="text"/>
Expenses from your employment - Employment pages	boxes 17 to 20	A6	<input type="text"/>	
Additional information pages, page Ai 2 (Share schemes and employment lump sums)	boxes 11 to 13	A7	<input type="text"/>	A6 + A7
			A8	<input type="text"/>
				A4 + A5 minus A8
Total from all employments			A9	<input type="text"/>

Share schemes

Additional information pages, page Ai 2 (Share schemes and employment lump sums)	box 1	A10	<input type="text"/>
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Profit from self-employment

Self-employment (short) pages	box 30	A11	<input type="text"/>	
				A11 + A12
Self-employment (full) pages	box 75	A12	<input type="text"/>	A13

Lloyd's underwriter

Lloyd's underwriters pages	box 52	A14	<input type="text"/>
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Profit from partnerships

Partnership (short) pages	box 18	A15	<input type="text"/>	
				A15 + A16
Partnership (full) pages	box 75	A16	<input type="text"/>	A17

Profit from UK property

UK property pages	boxes 15 + 40	A18	<input type="text"/>
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Foreign income

Foreign pages	boxes 9 + 13 + 30 + 41 + 42	A19	
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Trusts and estates

Trusts etc. pages	(boxes 3 + 7 + 16) x 100/80	A20	
	(boxes 1 + 10) x 100/50	A21	
	boxes 13 + 22	A22	
	box 20 x 100/78	A23	
		A20 + A21 + A22 + A23	
		A24	

UK pensions and State benefits

Tax return, page TR 3	boxes 7 + 10 + 12 + 14 + 15	A25	
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Other income

Tax return, page TR 3	box 16 minus box 17	A26	
		A9 + A10 + A13 + A14 + A17 + A18 + A19 + A24 + A25 + A26	

Total non-savings income

Lump sum payments

Additional information pages, page Ai 2 (Share schemes and employment lump sums)	box 5	A28	
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Section 2: Add together savings income (excluding dividends)

Partnerships

Partnership (short) pages	box 26	A29	<input type="text"/>	
Partnership (full) pages	boxes 33 + 72	A30	<input type="text"/>	A29 + A30
		A31	<input type="text"/>	

Foreign income

Foreign pages	box 4	A32	<input type="text"/>	
		A33	<input type="text"/>	A32 + A33
	box 43	A34	<input type="text"/>	

Trusts and estates

Trusts etc. pages	(boxes 4 + 8 + 17) x 100/80	A35	<input type="text"/>	
	box 11 x 100/50	A36	<input type="text"/>	
	box 14	A37	<input type="text"/>	A35 + A36 + A37
		A38	<input type="text"/>	

Interest received from UK banks and building societies

Tax return, page TR 3	(box 1 x 100/80)	A39	<input type="text"/>	
Tax return, page TR 3	box 2	A40	<input type="text"/>	
Additional information pages, page Ai 1	box 3	A41	<input type="text"/>	A39 + A40 + A41
		A42	<input type="text"/>	

Gains on life insurance policies etc.

Additional information pages, page Ai 1	boxes 6 + 8	A43	<input type="text"/>	
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				A31 + A34 + A38 + A42 + A43
Total savings income		A44	<input type="text"/>	

Section 3: Add together dividends, and gains on life policies with tax treated as paid

Partnerships

Partnership (full) pages	box 69	A45	<input type="text"/>
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Foreign income

Foreign pages	box 11	A46	<input type="text"/>	
Foreign pages	box 6 x 100/90	A47	<input type="text"/>	
Tax return, page TR 3	box 5 x 100/90	A48	<input type="text"/>	A46 + A47 + A48
		A49	<input type="text"/>	

Trusts and estates

Trusts etc. pages	(boxes 5 + 9 + 21) x 100/90	A50	<input type="text"/>	
	box 18 x 100/90	A51	<input type="text"/>	
	box 12 x 100/57.5	A52	<input type="text"/>	A50 + A51 + A52
		A53	<input type="text"/>	

Dividends from UK companies

Tax return, page TR 3	(boxes 3 + 4) x 100/90	A54	<input type="text"/>	
Additional information pages, page Ai 1	box 12 x 100/90	A55	<input type="text"/>	A54 + A55
		A56	<input type="text"/>	

Total dividend income

Add together gains on life insurance policies etc. with tax treated as paid

Additional information pages, page Ai 1	box 4	A58	<input type="text"/>	
				A27 + A28 + A44 + A57 + A58
Total income		A59	<input type="text"/>	

Section 4: Calculate total allowances and deductions

Loss of year set against other income

Self-employment (short) pages	box 32	A60	<input type="text"/>
Self-employment (full) pages	box 77	A61	<input type="text"/>
Lloyd's underwriters pages	box 56	A62	<input type="text"/>
Partnership (short) pages	box 20	A63	<input type="text"/>
Partnership (full) pages	boxes 20 + 37	A64	<input type="text"/>
UK property pages	box 42	A65	<input type="text"/>
Foreign pages	box 31	A66	<input type="text"/>
Capital gains summary pages	box 12	A67	<input type="text"/>

Post-cessation expenses and losses

Additional information pages, page Ai 3 (Income Tax losses)	box 6	A68	<input type="text"/>	A69	<input type="text"/>	total of boxes A60 to A68
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Other deductions

Box A70: payments to retirement annuity contracts and other pension contributions paid gross come into the calculation here at the deduction stage. Pension payments receiving basic rate tax relief at source (Tax reliefs, page TR 4, box 1) come into the calculation in Section 6.

Paying personal pensions

Tax return, page TR 4	boxes 2 + 3 + 4	A70	<input type="text"/>
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Charitable giving

Tax return, page TR 4	boxes 9 + 10	A71	<input type="text"/>
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Annuities and annual payments

Additional information pages, page Ai 2 (Other tax reliefs)	box 4	A72	<input type="text"/>	A73	<input type="text"/>	A72 x 100/80
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Qualifying loan interest and Trade Union etc. death benefit payments

Additional information pages, page Ai 2 (Other tax reliefs)	boxes 5 + 8	A74	<input type="text"/>
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Trusts etc. pages

box 24

A75

A69 + A70 + A71 + A73 + A74 + A75

Total deductions

A76

Personal Allowances

Box A77: If box A59 minus box A76 is more than £100,000 you may not be entitled to Personal Allowances. If you were born before 6 April 1947 you may be entitled to a higher age-related Personal Allowance. If either of these apply, go to Section 13 on page TCSN 26 to work out the figure for box A77. If neither of these apply, and you are a UK resident, enter £7,475 in box A77.

Personal Allowance

A77

Blind Person's Allowance (£1,980)

A78

total of boxes
A77 to A79

Blind person's surplus allowance from spouse

A79

A80

Copy box A79 to Tax calculation
summary pages box 11

A76 + A80

Total deductions and allowances

A81

Copy to A83

Section 5: Calculate taxable income

If any box on this page is a minus figure, substitute zero.

Non-savings income etc.	from A27	from A81	A82 minus A83
	A82 <input type="text"/>	A83 <input type="text"/>	A84 <input type="text"/> <i>Copy to A110</i>
Lump sum payments	from A28	A83 minus A82	A85 minus A86
	A85 <input type="text"/>	A86 <input type="text"/>	A87 <input type="text"/> <i>Copy to A140</i>
Savings income etc.	from A44	A86 minus A85	A88 minus A89
	A88 <input type="text"/>	A89 <input type="text"/>	A90 <input type="text"/> <i>Copy to A120</i>
Foreign dividends	from A49	A89 minus A88	A91 minus A92
	A91 <input type="text"/>	A92 <input type="text"/>	A93 <input type="text"/> <i>Copy to A130</i>
Stock dividends	from A55	A92 minus A91	A94 minus A95
	A94 <input type="text"/>	A95 <input type="text"/>	A96 <input type="text"/> <i>Copy to A130</i>
UK dividends	A57 minus (A91 + A94)	A95 minus A94	A97 minus A98
	A97 <input type="text"/>	A98 <input type="text"/>	A99 <input type="text"/> <i>Copy to A130</i>
Gains on life policies etc.	from A58	A98 minus A97	A100 minus A101
	A100 <input type="text"/>	A101 <input type="text"/>	A102 <input type="text"/> <i>Copy to A150</i>
Total income	from A59	A103 minus A83	
	A103 <input type="text"/>	Total taxable income	A104 <input type="text"/>

Section 6: Allocate income to tax bands

If any box on this page is a minus figure, substitute zero.

Basic rate band

A105 **32,440**

Paying personal pensions

Tax return, page TR 4 box 1

A106

Gift Aid

Tax return, page TR 4 (box 5 minus box 7) + box 8

A107

A107 x 100/80

A108

A105 + A106 + A108

A109

Savings in starting rate band

Basic rate band

Income in basic rate band

Income in higher rate band

Income in additional rate band

Allocate taxable non-savings income to tax bands	Allocate taxable savings etc. income to tax bands	Allocate taxable dividends income to tax bands	Allocate taxable lump sum payments to tax bands	Allocate taxable gains on life policies income to tax bands
from A84	from A90	from A93 + A96 + A99	from A87	from A102
A110	A120	A130	A140	A150
A111 2,560	A111 minus A112	A121 minus A122	A131 minus A132	A141 minus A142
A112	A121	A131	A141	A151
Smaller of A110 and A111	Smaller of A120 and A121	Smaller of A130 and A131	Smaller of A140 and A141	Smaller of A150 and A151
A112	A122	A132	A142	A152
A110 minus A112	A120 minus A122	A130 minus A132	A140 minus A142	A150 minus A152
A113	A123	A133	A143	A153
from A109	A114 minus A115	A124 minus A125	A134 minus A135	A144 minus A145
A114	A124	A134	A144	A154
Smaller of A113 and A114	Smaller of A123 and A124	Smaller of A133 and A134	Smaller of A143 and A144	Smaller of A153 and A154
A115	A125	A135	A145	A155
A113 minus A115	A123 minus A125	A133 minus A135	A143 minus A145	A153 minus A155
A116	A126	A136	A146	A156
A117 115,000	A117 minus A118	A127 minus A128	A137 minus A138	A147 minus A148
A117	A127	A137	A147	A157
Smaller of A116 and A117	Smaller of A126 and A127	Smaller of A136 and A137	Smaller of A146 and A147	Smaller of A156 and A157
A118	A128	A138	A148	A158
A116 minus A118	A126 minus A128	A136 minus A138	A146 minus A148	A156 minus A158
A119	A129	A139	A149	A159

Section 7: Calculate Income Tax due

Non-savings income

	$A112 + A115 + A142 + A145$	$A160 \times 20\%$
A160	<input type="text"/>	A161 <input type="text"/>
	$A118 + A148$	$A162 \times 40\%$
A162	<input type="text"/>	A163 <input type="text"/>
	$A119 + A149$	$A164 \times 50\%$
A164	<input type="text"/>	A165 <input type="text"/>

Savings income

	$A122 + A152$	$A166 \times 10\%$
A166	<input type="text"/>	A167 <input type="text"/>
	$A125 + A155$	$A168 \times 20\%$
A168	<input type="text"/>	A169 <input type="text"/>
	$A128 + A158$	$A170 \times 40\%$
A170	<input type="text"/>	A171 <input type="text"/>
	$A129 + A159$	$A172 \times 50\%$
A172	<input type="text"/>	A173 <input type="text"/>

Dividend income

	$A132 + A135$	$A174 \times 10\%$
A174	<input type="text"/>	A175 <input type="text"/>
	from A138	$A176 \times 32.5\%$
A176	<input type="text"/>	A177 <input type="text"/>
	from A139	$A178 \times 42.5\%$
A178	<input type="text"/>	A179 <input type="text"/>

Income Tax due

	$A161 + A163 + A165 + A167 + A169 + A171 + A173 + A175 + A177 + A179$
A180	<input type="text"/>
	Copy to A181

Section 8: Calculate Income Tax due after allowances and reliefs

If any box on this page is a minus figure, substitute zero.

Income Tax due

A181

from A180

Other tax reliefs

Deficiency Relief

A182

from F9 on page TCSN 36

Top Slicing Relief can only apply to gains on life policies. If you have gains on life policies go to Section 16 on page TCSN 33 to calculate any Top Slicing Relief due.

Top Slicing Relief

A183

from E47 on page TCSN 35

Venture Capital Trust shares
Additional information pages,
page Ai 2

box 1

A184

A185

A184 x 30%

Enterprise Investment Scheme
Additional information pages,
page Ai 2

box 2

A186

A187

A186 x 30%

Community Investment Tax Relief
Additional information pages,
page Ai 2

box 3

A188

A189

A188 x 5%

A190

A182 + A183 +
A185 + A187 + A189

Maintenance and alimony
Additional information pages,
page Ai 2

box 7

A191

If you, or your spouse or civil partner, were born before 6 April 1935, go to Section 14 on page TCSN 28 to work out the figure for box A192

Married Couple's Allowance

A192

from C20 or C21 on page TCSN 30

Married couple's surplus allowance

A193

Copy box A193 to Tax calculation summary pages box 12

A194

A191 + A192 + A193

A195

A194 x 10%

If any box on this page is a minus figure, substitute zero.

Notional tax

On gains on life policies

	from A150		A196 x 20%
A196	<input type="text"/>	A197	<input type="text"/>

On stock dividends

	from A96		A198 x 10%
A198	<input type="text"/>	A199	<input type="text"/>

Tax credit on foreign dividends

Widows and orphans pension relief
Additional information pages,
page Ai 2 (Other tax reliefs)

box 9

	from A93		A200 x 10%
A200	<input type="text"/>	A201	<input type="text"/>

Foreign Tax Credit Relief

Foreign pages

box 2

			A190 + A195 + A197 + A199 + A201 + A202
A202	<input type="text"/>	A203	<input type="text"/>

			A203 + A204
A204	<input type="text"/>	A205	<input type="text"/>

Income Tax due after allowances
and reliefs

			A181 minus A205
A206	<input type="text"/>		

Section 9: Calculate tax due after Gift Aid payments and tax credits on dividends

If any box on this page is a minus figure, substitute zero.

from A206

A207

Gift Aid payments

If you have made Gift Aid payments you must pay Income Tax, at whatever rate, or Capital Gains Tax, at least equal to the basic rate Income Tax treated as having been deducted. The charity receiving payments from you can reclaim that Income Tax from us. We must make sure you pay sufficient tax to 'cover' the tax repaid to the charity. If you have not paid enough it may be necessary to restrict your personal allowances so more income is charged to tax or we may ask you to pay more. Boxes A208 to A212 compare the tax charged on your income with the tax treated as deducted from your Gift Aid payments.

Do not include pence in boxes A208 and A209. Round down the figure in each of these boxes to the nearest whole pound.

A107 x 100/80

A208

A208 x 20%

A209

Capital Gains Tax

from G41 on page
TCSN 38

A210

A209 minus A210

A211

Larger of boxes
A207 and A211

A212

Income Tax due

Tax due on annuity payments

Additional information pages,
page Ai 2 (Other tax reliefs)

box 4 x 100/80

A213 x 20%

A213

A214

A212 + A214

A215

Calculate tax credits on dividends

If any box on this page is a minus figure, substitute zero.
If box A207 is smaller than box A212 and box A99 is smaller than box A97 this calculation may overcharge tax.

from A99

A216

A217

A216 x 10%

Lloyd's dividends

Lloyd's underwriters pages box 9 x 100/90

A218

from A84

A219

smaller of A218 and A219

A220

A221

A220 x 10%

A217 + A221

A222

A215 minus A222

A223

Income Tax due after dividend tax credits

Section 10: Calculate tax taken off

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

<i>Employment pages</i>	box 2	A224 <input type="text"/>
<i>Ministers of religion pages</i>	box 39	A225 <input type="text"/>
<i>Self-employment (short) pages</i>	box 37	A226 <input type="text"/>
<i>Self-employment (full) pages</i>	boxes 80 + 81	A227 <input type="text"/>
<i>Lloyd's underwriters pages</i>	boxes 4 + 14	A228 <input type="text"/>
<i>Partnership (short) pages</i>	boxes 27 + 28 + 29	A229 <input type="text"/>
<i>Partnership (full) pages</i>	boxes 76 + 77 + 78	A230 <input type="text"/>
<i>UK property pages</i>	box 21	A231 <input type="text"/>
<i>Foreign pages</i>	boxes 3 + 5 + 8 + 10 + 12 + 29 + 40	A232 <input type="text"/>
<i>Trusts etc. pages</i>	box 15	A233 <input type="text"/>
<i>Residence, remittance basis etc. pages</i>	boxes 20 + 21	A234 <input type="text"/>
Tax return, page TR 3	boxes 9 + 11 + 13 + 18	A235 <input type="text"/> <i>This box can be negative</i>
<i>Additional information pages, Ai 1</i>	boxes 2 + 10	A236 <input type="text"/>
<i>Additional information pages, Ai 2</i> (Share schemes and employment lump sums)	boxes 2 + 6	A237 <input type="text"/>

From other sections of this Working Sheet

A238	A20 x 20% <input type="text"/>
A239	A21 x 50% <input type="text"/>
A240	A23 x 22% <input type="text"/>
A241	A35 x 20% <input type="text"/>
A242	A36 x 50% <input type="text"/>

If any box on this page is a minus figure substitute zero, unless otherwise stated.

A39 x 20%

A244

A51 x 10%

A245

A52 x 32.5%

A246

total of boxes A238 to A246

A247

total of boxes A224 to
A237 + A247

A248

Copy to box A258

Total tax paid at source

Section 11: Calculate the amount of tax due for 2011-12

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

Income Tax due

from A223

A249

If you are self-employed, in a business partnership or are a Lloyd's underwriter complete Section 15 on page TCSN 31 to work out the figure for box A250

Class 4 National
Insurance contributions

from D20 on page TCSN 32

A250

Copy box A250 to Tax calculation
summary pages box 4

A249 + A250

A251

Income Tax and Class 4 National Insurance contributions

If you have to pay tax under PAYE, we try to make your tax code match your circumstances so you pay the right amount of tax during the year. But your 2011-12 tax code may have been adjusted to collect tax you owe for earlier years. Look at your 2011-12 Coding Notice. If we have made such an adjustment, it will include an 'amount of underpaid tax for earlier years'. Copy that figure into box A252.

Underpaid tax for earlier years included in 2011-12 tax code

A252

Copy box A252 to Tax calculation
summary pages box 7

If you put 'x' in box 1 of the Student Loan repayments boxes (Income Contingent Student Loan notification) on page TR 2 of your tax return, go to Section 20 on page TCSN 40 to work out the figure for box A253

from J40 on page TCSN 42

A253

Copy box A253 to Tax calculation
summary pages box 3

Student Loan repayment due

If you completed *Additional information* pages, page Ai 4 (Pension savings tax charges boxes) use Helpsheet 346 *Pension savings tax charges* to work out the figure for box A254

Pension savings charges

A254

Copy box A254 to Tax calculation
summary pages box 6

If you completed box 8 on the tax return, page TR 3 (State Pension lump sum) go to Section 19 on page TCSN 39 to work out the figure for box A255

from H3 on page TCSN 39

A255

State Pension lump sum

If you completed the *Capital gains summary* pages go to Section 18 on page TCSN 37 to work out the figure for box A256

from G41 on page TCSN 38

A256

Copy box A256 to Tax calculation
summary pages box 5

A251 + A252 + A253 +
A254 + A255 + A256

A257

Capital Gains Tax

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

Total tax taken off at source

from A248
A258

Box A259: if, because of a change in your circumstances, your 2011-12 tax code was reduced during the year to 5 April 2012, you may have paid too little tax for the time before your code was reduced. Look at your Coding Notice for 2011-12 for the message: 'Our estimate of the underpayment for the earlier part of the year is £xxxxxx. We will normally collect any underpayment through your Self Assessment balancing payment. This will be calculated when your tax return for the year is processed', but if you requested that this tax be collected through your tax code for 2012-13 enter the amount in box A259.

2011-12 underpaid tax included in 2012-13 tax code

A259
*Copy box A259 to Tax calculation
summary pages box 8*

If A257 is larger than A260

Total Tax, Student Loan repayments and Class 4 NICs due

A258 + A259
A260

A257 minus A260
A261

*Copy box A261 to Tax calculation
summary pages box 1*

If A260 is larger than A257

Income Tax overpaid

A260 minus A257
A262

*Copy box A262 to Tax calculation
summary pages box 2*

You can now use Section 12 on page TCSN 21 if you want to work out what you have to pay us by 31 January 2013, or what we have to pay you.

Section 12: Calculate the amount to pay by 31 January 2013

If any box on this page is a minus figure, substitute zero, unless otherwise stated.

A261 minus A262

A263

This box can be negative

Tax refunded or set off
Tax return, page TR 5

box 1

A264

There may be an adjustment required to increase your tax for 2011-12 because:

- you are claiming averaging for farmers and creators of literary or artistic work, or
- you are claiming to pay tax on your post-cessation receipts by reference to the year your business ceased.

Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the averaged profit or post-cessation receipts had been included in the return for that year. The adjustment relates to 2011-12 even though it is calculated by reference to the circumstances of the earlier year. If you need help, ask us or your tax adviser. Enter the amount in box A265.

Increase in tax from adjustment
to earlier years

A265

*Copy box A265 to Tax calculation
summary pages box 13*

A263 + A264 + A265

A266

This box can be negative

Total due

There may be an adjustment required to decrease your tax for 2011-12, calculated by reference to an earlier year, because:

- you are claiming loss relief calculated by reference to your income or capital gains for an earlier year or years, or
- you are claiming averaging for farmers and creators of literary or artistic work.

Do not include losses for which you have previously claimed relief. Calculate the difference between the actual liability for the earlier year and the liability that would have arisen for the earlier year if the loss, averaged profits or pension payments had been included in the return for that year. Enter the amount in box A267. If you need help, ask us or your tax adviser.

Decrease in tax from adjustment
to earlier years

A267

*Copy box A267 to Tax calculation
summary pages box 14*

If you are claiming now to carry back to 2011-12 a 2012-13 trading loss, or certain 2012-13 capital losses (provide details of your claim in the 'Any other information' box, box 19, on page TR 6 of your tax return). Recalculate your 2011-12 liability taking into account the loss. The difference between that figure and boxes A261 or A262 is the amount of your 2011-12 repayment. Enter it in box A268. If you need help, ask us or your tax adviser.

Next year's repayment
claimed now

A268

*Copy box A268 to Tax calculation
summary pages box 15*

Look at your Statements of Account (if you have never had a Statement of Account, it is unlikely you have paid anything towards your 2011-12 tax bill yet).

Payments or credits that have been made towards your 2011-12 payments on account

A269

Any other payments or credits, not already included in boxes A267, A268, or A269, that have been made towards your 2011-12 tax bill

A270

If you have a tax code and your tax return is received by 31 October 2012, you may be able to have the tax you owe collected through your tax code for 2013-14

A266 minus A269
A271

If box A271 is positive and is less than £3,000 and you want this included in your 2013-14 tax code, copy the figure in box A271 to box A272; if not, leave box A272 blank

A272

A267 + A268 + A269 +
A270 + A272

A273

A266 minus A273

A274

This box can be negative

Tax due for 2011-12

If box A274 is positive, this is the tax you owe. If box A274 is negative, this is the tax we owe you

Payments on account

If box A275 is less than £1,000, you do not have to make payments on account for 2012-13; do not complete boxes A276 to A278. Enter '0' in box A280 and complete box A281

A261 minus (A253 + A256 + A272)

A275

This box can be negative

If more than 80% of your tax bill for 2011-12 is met from tax taken off at source (that is, if box A275 is less than box A277) you do not need to make payments on account for 2012-13. Enter '0' in box A280 and complete box A281

A197 + A199 + A201 + A222 +
A251 + A254 + A255

A276

A276 x 20%

A277

A275 x 50%

A278

Amount of each payment on account

Claim to reduce payments on account

You may want to reduce your payments on account for 2012-13 (including reducing to nil) if you expect:

- your 2012-13 income to be lower than 2011-12, or
- your allowances or reliefs to be higher, or
- more of your 2012-13 income will be taxed at source, because
 - it will be taxed under PAYE, or
 - it will be covered by subcontractor deductions, or
 - you will have more savings income.

If you do want to reduce your payments on account, you must make a reasonable estimate of the difference between the Income Tax you expect to pay in 2012-13 and your Income Tax on this return. You can reduce each of your payments by half this difference.

In box 10 of the *Tax calculation summary* pages enter the amount of each reduced payment on account (including the pence), or nil, if appropriate, and put 'X' in box 9. Give your reason for reducing your payments in box 16. If you decide later that your reduced payments are still too high, write to us saying why you are claiming to reduce again. Make sure the payments you make, by 31 January 2013 and 31 July 2013, will add up to your best estimate of your tax bill for 2012-13.

If your two payments on account turn out to be different from your 2011-12 tax bill and if you have paid:

- more than you needed to, we will credit you with interest
- less than you needed to, we will charge interest.

Your two payments on account should be the smaller of the actual Income Tax and Class 4 NICs due (net of tax deducted at source and tax credits on dividends) for 2011-12 or 2012-13. If you have been careless or fraudulent in claiming to reduce your payments on account, we may charge a penalty. If you decide later that you have reduced too much, you can revise your claim upwards and/or pay more in line with your revised estimate. But if you do not make a claim, we may allocate additional amounts paid to other outstanding liabilities.

Amount of reduced payments on account

A279

Copy box A279 to Tax calculation summary pages box 10, and complete Tax calculation summary pages box 9

Smaller of
A279 and A278

A280

The amount due by 31 January 2013

If box A281 is positive, this is the tax you owe. If box A281 is negative, this is the tax we owe you

A274 + A280

A281

This box can be negative

Please note if you make any payment towards your 2011-12 tax bill between now and 31 January 2013, and that payment is not included in boxes A269 or A270, reduce the figure in box A281 by the amount of that payment. If 2011-12 payments on account were not paid by their due dates (31 January 2012 and 31 July 2012), interest may also be due.

Confirmation of where boxes on this Working Sheet go to on the *Tax calculation summary* pages

- 1 Total tax, Student Loan repayment and Class 4 NICs due before any payments on account**
If the result of your calculation is that you owe tax (there is a figure in box A261), copy the figure from box A261 to box 1 on the *Tax calculation summary* pages.
- 2 Total tax, Student Loan repayment and Class 4 NICs overpaid**
If the result of your calculation is that you overpaid tax (there is a figure in box A262), copy the figure from box A262 to box 2 on the *Tax calculation summary* pages.
- 3 Student Loan repayment due**
If you completed the Income Contingent Student Loan notification box (Student Loan repayments box 1 on page TR 2 of your tax return), copy the figure from box A253 to box 3 on the *Tax calculation summary* pages. Do not include pence in this box; round down the amount to the nearest whole pound.
- 4 Class 4 NICs due**
If you are self-employed, in a business partnership or are a Lloyd's underwriter you may have to pay Class 4 National Insurance contributions. Copy the figure from box A250 to box 4 on the *Tax calculation summary* pages.
- 5 Capital Gains Tax due**
If you completed the *Capital gains summary* pages, copy the figure from box A256 to box 5 on the *Tax calculation summary* pages.
- 6 Pension charges due**
If you completed the Working Sheet in Helpsheet 346 *Pension savings tax charges*, copy the figure from box A254 to box 6 on the *Tax calculation summary* pages.
- 7 Underpaid tax for earlier years included in your tax code for 2011-12**
If you have to pay tax under PAYE, and your 2011-12 Coding Notice has an entry for 'amount of underpaid tax for earlier years', copy the figure from box A252 to box 7 on the *Tax calculation summary* pages.
- 8 Underpaid tax for 2011-12 included in your tax code for 2012-13**
If you pay tax under PAYE and we reduced your tax code in 2011-12 and you requested that any unpaid tax be collected through your tax code for 2012-13, copy the figure from box A259 to box 8 on the *Tax calculation summary* pages.
- 9 If you are claiming to reduce your 2012-13 payments on account**
Put 'X' in box 9 if you are making a claim to reduce payments on account, and give the reason for the reduction in box 16. You can be charged interest and penalties if you reduce your payments on account by too much. Please read the notes on page TCSN 23.
- 10 Your first payment on account for 2012-13**
If you are claiming to reduce your 2012-13 payments on account, copy the figure from A279 to box 10 on the *Tax calculation summary* pages.

11
and

Blind person's surplus allowance you can have, and the amount of married couple's surplus allowance you can have

12

If your spouse or civil partner did not have enough income in the year ended 5 April 2012 to use any or all of their Married Couple's Allowance or Blind Person's Allowance (if due), you can ask for the surplus to be transferred to you. If you are unsure whether you can get surplus allowances from your spouse or civil partner, ask us or your tax adviser.

If you have agreed an amount that can be transferred enter:

- any blind person's surplus allowance in box 11, and
- married couple's surplus allowance in box 12

on the *Tax calculation summary* pages.

13
to

If the amount of tax due for 2011-12 is affected by adjustments to other tax years, read the notes on page TCSN 21.

15

- Copy the figure from box A265 to box 13.
- Copy the figure from box A267 to box 14.
- Copy the figure from box A268 to box 15.

If you need to fill in any of the boxes on pages TCSN 26 to TCSN 40, the Working Sheet on the preceding pages should already have directed you to them.

Briefly, the next few pages cover:

- age-related Personal Allowance and Married Couple's Allowance
- working out Class 4 National Insurance contributions
- Top Slicing Relief if any gains on life policies have made you liable to the higher rate
- working out Capital Gains Tax
- working out Student Loan repayments.

Section 13: Calculate Personal Allowance due if your income is more than £100,000 or you were born before 6 April 1947

If any box on this page is a minus figure, substitute zero.

Income

from A59

B1

Deductions

Tax reliefs

tax return, page TR 4 box 1

A76 minus A74

B2

Tax reliefs

tax return, page TR 4 (box 5 minus box 7) + box 8

B3

B4 x 100/80

B4

B5

B2 + B3 + B5

B6

B1 minus B6

B7

Net income for allowances

Age-related Personal Allowance depends on your date of birth. If you were born after 5 April 1947 but your spouse or civil partner was born before 6 April 1935 you will need the figures from boxes B10 and B14 when you work out Married Couple's Allowance.

Table 1

Income (from B7)	Income limit
Box B7 is less than or equal to £100,000 and you were born before 6 April 1947	24,000
Otherwise B8 is	100,000

Enter the income limit for Personal Allowance from Table 1

B8

B7 minus B8

B9

If any box on this page is a minus figure, substitute zero.

Table 2

Income (from B7)	Maximum allowance
Box B7 is less than or equal to £100,000 and you were born	
between 6 April 1937 and 5 April 1947	9,940
before 6 April 1937	10,090
Otherwise B10 is	7,475

Enter the maximum Personal Allowance from Table 2

B10

B9 x 50%

B11

B10 minus B11

Reduced Personal Allowance

B12

Table 3

Income (from B7)	Minimum allowance
Box B7 is less than or equal to £100,000	7,475
Otherwise B13 is	0

Enter the minimum Personal Allowance from Table 3

B13

larger of B12 and B13

B14

Copy to box A77

Section 14: Calculate age-related Married Couple's Allowance due

If any box on this page is a minus figure, substitute zero.

Work out Married Couple's Allowance if you, or your spouse, or your civil partner (or a former wife you were married to in 2011-12) were born before 6 April 1935.

If you are the husband (and you married before 5 December 2005), or the spouse or civil partner with the higher income, use boxes C1 to C15 to work out Married Couple's Allowance.

If you are the wife (who married before 5 December 2005) and your husband has transferred Married Couple's Allowance to you, go to box C16.

If you are the spouse or civil partner with the lower income and your spouse or civil partner (with the higher income) has transferred Married Couple's Allowance to you, go to box C16.

Table 2

Date of birth of the elder of you, your spouse or former wife	Maximum Married Couple's Allowance
After 5 April 1935	0
Before 6 April 1935	7,295

Enter the maximum Married Couple's Allowance from Table 2

C1

from B7

C2

C3

£24,000

C2 minus C3

C4

C4 x 50%

C5

If you are the husband (and you married before 5 December 2005), or you are the spouse or civil partner with the higher income, and you were born after 5 April 1947 but your wife, or spouse or civil partner was born before 6 April 1935, go back to Section 13 on page TCSN 26 and complete up to box B14. This will give you the figures for boxes C6 and C7.

from B10

C6

from B14

C7

C6 minus C7

C8

C5 minus C8

C9

C1 minus C9

C10

Higher of C10 and £2,800

C11

Copy to A192 on page TCSN 13 unless you were married or registered this year or unless your spouse or civil partner is getting half or all of the allowance

Calculate reduced Married Couple's Allowance due

If any box on this page is a minus, substitute zero.

If your marriage or civil partnership registration was after 5 May 2011, and either you or your spouse, or civil partner were born before 6 April 1935, work out reduced Married Couple's Allowance due.

Table 3

Date of marriage between:	Month
Before 6 May 2011	0
6 May 2011 to 5 June 2011	1
6 June 2011 to 5 July 2011	2
6 July 2011 to 5 August 2011	3
6 August 2011 to 5 September 2011	4
6 September 2011 to 5 October 2011	5
6 October 2011 to 5 November 2011	6
6 November 2011 to 5 December 2011	7
6 December 2011 to 5 January 2012	8
6 January 2012 to 5 February 2012	9
6 February 2012 to 5 March 2012	10
6 March 2012 to 5 April 2012	11
After 5 April 2012	12

Select month from Table 3

C12

C11 x C12

C13

C13 divided by 12

C14

C11 minus C14

C15

*Copy to A192 on TCSN 13
unless your spouse or civil
partner is getting half or all of
the allowance*

If any box on this page is a minus figure, substitute zero.

If you are the wife, or spouse or civil partner with the lower income use boxes C16 to C20 to work out the amount of Married Couple's Allowance that can be transferred to you.

If you are the husband, or spouse or civil partner with the higher income use boxes C11 to C16 if you want your spouse or civil partner to receive half or all of the allowance.

Table 4 From the Married Couple's Allowance box on *Additional information* pages, page Ai 3

If there is an 'X' in box 3 or box 6	£1,400
If there is an 'X' in box 4 or box 7	£2,800
None of the above	Zero

Only half or all of the minimum Married Couple's Allowance of £2,800 can be transferred.

Select amount from Table 4

C16

Select month from Table 3

C17

C16 x C17

C18

C18 divided by 12

C19

If you are the wife, or spouse or civil partner with the lower income complete box C20

C16 minus C19

C20

Copy to A192 on TCSN 13

If you are the husband, or spouse or civil partner with the higher income complete box C21

C15 minus C20

C21

Copy to A192 on TCSN 13

Section 15: Calculate Class 4 NICs due

Complete this section if you completed the *Self-employment (short)* pages, *Self-employment (full)* pages, *Lloyd's underwriters* pages, *Partnership (short)* pages or *Partnership (full)* pages. If any box on this page is a minus figure, substitute zero.

<i>Self-employment (short)</i> pages	box 30	D1	<input type="text"/>
<i>Self-employment (full)</i> pages	box 75	D2	<input type="text"/>
<i>Lloyd's underwriters</i> pages	box 52	D3	<input type="text"/>
<i>Partnership (short)</i> pages	box 18	D4	<input type="text"/>
<i>Partnership (full)</i> pages	box 18	D5	<input type="text"/>
Total profits for Class 4 NICs			
			Total of column aside D6 <input type="text"/>

Adjustment to Class 4 NICs profits

<i>Self-employment (full)</i> pages	box 101	D7	<input type="text"/>
<i>Lloyd's underwriters</i> pages	box 65	D8	<input type="text"/>
<i>Partnership (short)</i> pages	box 25	D9	<input type="text"/>
<i>Partnership (full)</i> pages	box 25	D10	<input type="text"/>
Total Class 4 NICs adjustments			
			Total of column aside D11 <input type="text"/>
			D6 minus D11 D12 <input type="text"/>
			D12 minus £7,225 D13 <input type="text"/>
Profit on which Class 4 NICs is due			

If any box on this page is a minus figure, substitute zero.

If you have been granted deferment of Class 4 National Insurance contributions for 2011–12

Complete box D14, and ignore boxes D15 to D19

Class 4 National Insurance
contributions due

	D13 x 2%
D14	<input type="text"/>

Otherwise, ignore box D14 and complete boxes D15 to D19

Smaller of D13 and £35,250	D15 x 9% (max £3,172.50)
D15 <input type="text"/>	D16 <input type="text"/>
D13 minus D15	D17 x 2%
D17 <input type="text"/>	D18 <input type="text"/>

Class 4 National Insurance contributions due

	D16 + D18
D19	<input type="text"/>

Class 4 National Insurance contributions due

	D14 + D19
D20	<input type="text"/>

*Copy to box A250 on
page TCSN 19*

Section 16: Calculate Top Slicing Relief

Complete this section if you have gains from life policies.
If any box on this page is a minus figure, substitute zero.

Total income		E1	from A59	
Lump sum payments	E2	from A28		
UK property pages	E3	box 22	E4	E2 + E3
			E5	E1 minus E4
Total allowances and deductions	E6	from A81		
Charitable giving	E7	from A71	E8	E6 minus E7
Taxable income for top slicing			E9	E5 minus E8
Basic rate limit	E10	£35,000		
Paying personal pensions	E11	from A106	E12	E10 + E11
Amount due at higher rates			E13	E9 minus E12

If box E13 is zero no Top Slicing Relief is due. Copy '0' to box A183 on page TCSN 13.
If you have capital gains continue to box E21, otherwise ignore boxes E14 to E47.

	E14	£115,000		
Amount due at higher rate	E15	smaller of E13 and E14	E16	E15 X 40%
Amount due at additional rate	E17	E13 minus E15	E18	E17 x 50%
			E19	E16 + E18

If any box on this page is a minus figure, substitute zero.

Gains on life policies

Number of years

Gains on life policies divided by number of years

Column X: Copy from boxes

Foreign pages box 43,
Additional information pages,
page Ai 1 (Life insurance gains)
boxes 4, 6 and 8, or the
'Additional information' box,
box 20 on page Ai 4

Column Y: Copy from boxes

Foreign pages box 44,
Additional information pages,
page Ai 1 (Life insurance gains)
boxes 5, 7 and 9, or the
'Additional information' box,
box 20 on page Ai 4

X divided by Y

X

Y

Z

X

Y

Z

X

Y

Z

X

Y

Z

X

Y

Z

X

Y

Z

Total of column above
E20

Total of column above
E21

Higher rates liability on full gain(s)

Lower of E17 and E20

E22

E22 x 50%

E23

Additional rate full gain

E20 minus E22

E24

Remaining gain

Lower of E15 and E24

E25

E25 x 40%

E26

Higher rate full gain

E23 + E26

E27

E22 + E25

E28

E28 x 20%

E29

E27 minus E29

E30

If any box on this page is a minus figure, substitute zero.

	E5 + E21
Higher rates due on sliced gain(s)	E31 <input type="text"/>
	E31 minus E20
	E32 <input type="text"/>
	E32 minus E8
	E33 <input type="text"/>
	E33 minus E12
Income in higher rate bands	E34 <input type="text"/>
	Lower of E21 and E34
Sliced gain in higher rate bands	E35 <input type="text"/>
	E34 minus E35
Other income in higher rate bands	E36 <input type="text"/>
	E15 minus E36
Unused higher rate bands	E37 <input type="text"/>

If box E37 is zero no Top Slicing Relief is due.
Copy '0' to box A183 on page TCSN 13 and ignore boxes E38 to E47.

	Lower of E35 and E37	E38 x 40%
	E38 <input type="text"/>	E39 <input type="text"/>
	E35 minus E38	E40 X 50%
	E40 <input type="text"/>	E41 <input type="text"/>
		E39 + E41
		E42 <input type="text"/>
		E35 x 20%
		E43 <input type="text"/>
		E42 minus E43
Liability for one year		E44 <input type="text"/>
	E20 divided by E21	E44 x E45
Liability for all years	E45 <input type="text"/>	E46 <input type="text"/>
		E30 minus E46
Top Slicing Relief due		E47 <input type="text"/>

Copy to box A183
on page TCSN 13

Section 17: Calculate Deficiency Relief

Complete this section if you are claiming Deficiency Relief.
If any box on this page is a minus figure, substitute zero.

Allocate Deficiency Relief to dividends in the higher rate band

Deficiency Relief

Additional information pages,
page Ai 1 (Life insurance gains)

box 11

Dividends in higher rate band

Amount moved to lower rate band

Tax adjustment

F1

from A138

F2

Smaller of F1 and F2

F3

F3 x 22.5%

F4

Allocate Deficiency Relief to savings and non-savings in the higher rate band

Remaining Deficiency Relief

Income in higher rate band

Amount moved to the basic rate band

Tax adjustment

F5

F1 minus F3

A118 + A128 +
A148 + A158

F6

Lower of F5 and F6

F7

F7 x 20%

F8

Tax relief due

F9

F4 + F8

Copy to box A182 on
page TCSN 13

Section 18: Calculate Capital Gains Tax due

If any box on this page is a minus figure, substitute zero.

Total Gains

Capital gains summary pages box 3 G1

Gains that qualify for Entrepreneurs' Relief

Capital gains summary pages box 4 G2

Attributed gains

Capital gains summary pages box 32 G3

G2 + G3

G1 minus G4

G4

G5

Losses

Capital gains summary pages box 6 G6

Capital gains summary pages boxes 11 + 12 + 13 G7

G6 minus G7

G8

Capital gains summary pages box 7 G9

G8 + G9

G5 minus G10

Total losses G10

G11

G3 + G11

Total gains after losses G12

Annual Exempt Amount G13

G12 minus G13

Gains after Annual Exempt Amount and losses G14

Gains that qualify for Entrepreneurs' Relief

Capital gains summary pages box 4 G15

G10 minus G5

G15 minus G16

Unused losses G16

G17

G13 minus G12

Unused Annual Exempt Amount G18

G17 minus G18

Gains after Annual Exempt Amount and losses G19

G19 x 10%

Capital Gains Tax due on gains that qualify for Entrepreneurs' Relief G20

If any box on this page is a minus figure substitute zero, unless otherwise stated.

Taxable income	<div>G21</div> <div>from A104</div> <div></div>	
If you have gains from life policies then copy E21 to G22 otherwise enter zero (0) in G22.		
Annualised gains	<div>G22</div> <div></div>	<div>G23</div> <div>G21 + G22</div> <div></div>
If you have gains from life policies then copy E20 to G24, otherwise enter zero (0) in G24.		
Total life policy Gains	<div>G24</div> <div></div>	<div>G25</div> <div>G23 minus G24</div> <div></div>
Deficiency Relief	<div>G26</div> <div>From F1</div> <div></div>	<div>G27</div> <div>G25 minus G26</div> <div></div>
Basic rate band		<div>G28</div> <div>A109 + A111</div> <div></div>
Basic rate band available to Capital Gains		<div>G29</div> <div>G28 minus G27</div> <div></div>
Available unused basic rate band		<div>G30</div> <div>G29 minus G19</div> <div></div>
Gains chargeable at 18%		<div>G31</div> <div>Smaller of G14 and G30</div> <div></div> <div>G32</div> <div>G31 x 18%</div> <div></div>
Gains chargeable at 28%		<div>G33</div> <div>G14 minus G31</div> <div></div> <div>G34</div> <div>G33 x 28%</div> <div></div>
Capital Gains Tax due on all gains		<div>G35</div> <div>G20 + G32 + G34</div> <div></div>
Capital Gains Tax adjustments Capital gains summary pages	<div>box 8</div>	<div>G36</div> <div>G35 + G36</div> <div></div> <div>This box can be a negative</div>
Foreign Tax Credit Relief Foreign pages	<div>box 39</div>	<div>G38</div> <div></div>
		<div>G39</div> <div>G37 minus G38</div> <div></div>
Additional liability from trusts Capital gains summary pages	<div>box 9</div>	<div>G40</div> <div></div>
Capital Gains Tax due		<div>G41</div> <div>G39 + G40</div> <div></div> <div>Copy to box A210 on page TCSN 15 and, copy to box A256 on page TCSN 19</div>

Section 19: Calculate tax due on State Pension paid as a lump sum

Complete this section if you completed box 8 on the tax return, page TR 3 (State Pension lump sum).

State Pension lump sum

Tax return, page TR 3

box 8

H1

If box A104 is greater than £150,000 then enter 50% in box H2.
If box A104 is greater than £35,000 then enter 40% in box H2.
If box A104 is zero, enter zero in box H2.
Otherwise, enter 20% in box H2.

H2

H1 x H2

H3

Copy to box A255
on page TCSN 19

Section 20: Calculate Student Loan repayments

Complete this section if you completed the Income Contingent Student Loan notification box (Student Loan repayments in box 1) on page TR 2 of your tax return. If any box on this page is a minus figure, substitute zero.

Add together income that is liable to the Student Loan repayment charge

Employment pages	boxes 1 + 3 + 12 + 16	J1	<input type="text"/>
Employment pages	boxes 17 + 18 + 19 + 20	J2	<input type="text"/>
		J1 minus J2	
		J3	<input type="text"/>
Additional information pages, page Ai 2 (Share schemes and employment lump sums)	boxes 1 + 3 + 4 + 5	J4	<input type="text"/>
		J3 + J4	
		J5	<input type="text"/>
Additional information pages, page Ai 2 (Share schemes and employment lump sums)	boxes 11 + 12 + 13	J6	<input type="text"/>
		J5 minus J6	
		J7	<input type="text"/>

Complete boxes J8 and J9 if you are a part-time teacher in England and Wales and the Student Loan Company has notified your employer not to deduct Student Loan repayments while you are accepted on the Repayment of Teachers' Loan scheme. Otherwise, ignore box J8 and enter zero ('0') in box J9.

If your employer has not been notified that your part-time employment has been accepted on the Repayment of Teachers' Loan scheme, ignore box J8 and enter zero ('0') in box J9.

Enter in box J8, the total of *Employment* pages boxes 1, 3, 12, and 16 minus the total of *Employment* pages boxes 17 to 20 for the employment to which the Repayment of Teachers' Loan scheme notification applies.

Part-time teacher's excluded income	J8	<input type="text"/>
If J8 is greater than £15,000 enter J8 minus £15,000 in box J9. Otherwise, enter zero ('0') in box J9	J9	<input type="text"/>

If any box on this page is a minus figure, substitute zero.

Earned income for Student Loan purposes

		J7 minus J9
Employment		J10 <input type="text"/>
Ministers of religion pages	boxes 17 + 38 minus (6 + 19)	J11 <input type="text"/>
Self-employment (short) pages	box 30	J12 <input type="text"/>
Self-employment (full) pages	box 75	J13 <input type="text"/>
Lloyd's underwriters pages	box 52	J14 <input type="text"/>
Partnership (short) pages	box 18	J15 <input type="text"/>
Partnership (full) pages	box 75	J16 <input type="text"/>
UK property pages	box 15	J17 <input type="text"/>
Tax return, page TR 3	boxes 7 + 10 + 15	J18 <input type="text"/>
Total earned income		Total of boxes J10 to J18 J19 <input type="text"/>

Unearned income for Student Loan purposes

Partnership (short) pages	box 26	J20 <input type="text"/>
Partnership (full) pages	boxes 33 + 69 + 72	J21 <input type="text"/>
UK property pages	box 40	J22 <input type="text"/>
Foreign pages		A19 + A34 + A49 J23 <input type="text"/>
Trusts etc. pages		A24 + A38 + A53 J24 <input type="text"/>
Interest and dividends		A42 + A56 J25 <input type="text"/>
Tax return, page TR 3	box 14	J26 <input type="text"/>
Additional information, page Ai 1	boxes 4 + 6 + 8	J27 <input type="text"/>
Other income		from A26 J28 <input type="text"/>
Total unearned income		Total of boxes J20 to J28 J29 <input type="text"/>

If any box on this page is a minus figure, substitute zero.

Unearned income threshold

J30	£2,000
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If J29 is greater than J30, enter J29 in J31
If J29 is less than or equal to J30, leave J31 blank

J31	
J19 + J31	

Total income for Student Loan purposes

J32	
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Student Loan deductions

Loss of year set against other income

	A69 minus A67
J33	

Relief for pension contribution,
tax return, page TR 4

boxes 1 + 2 + 3 + 4

J34	
-----	--

Total deductions

	J33 + J34
J35	

Total income on which Student
Loan repayments due

	J32 minus J35
J36	

	J36 minus £15,000
J37	

Student Loan repayment due

	J37 x 9%
J38	

Tax return, page TR 2

box 2

J39	
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Net Student Loan repayment due
through Self Assessment

	J38 minus J39
J40	

Copy to box A253
on page TCSN 19

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal. Any subsequent amendments to these notes can be found at www.hmrc.gov.uk

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**HM Revenue
& Customs**