

Self-employment (short)

Tax year 6 April 2014 to 5 April 2015 (2014-15)

Please read the 'Self-employment (short) notes' to check if you should use this page or the 'Self-employment (full)' page. To get notes and helpsheets that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms Your name Your Unique Taxpayer Reference (UTR) **Business details** 1 Description of business 5 If your business started after 5 April 2014, enter the start date DD MM YYYY If your business ceased before 6 April 2015, enter the Postcode of your business address final date of trading DD MM YYYY If your business name, description, address or postcode Date your books or accounts are made up to have changed in the last 12 months, put 'X' in the box read the notes and give details in the 'Any other information' box of your tax return If you used the cash basis, money actually received and paid out, to calculate your income and expenses 4 If you are a foster carer or shared lives carer, put 'X' put 'X' in the box - read the notes in the box - read the notes Business income - if your annual business turnover was below £81,000 9 Your turnover - the takings, fees, sales or money earned 10 Any other business income not included in box 9 by your business 0 0 Allowable business expenses If your annual turnover was below £81,000 you may just put your total expenses in box 20, rather than filling in the whole section. 16 Accountancy, legal and other professional fees 11 Costs of goods bought for resale or goods used 12 Car, van and travel expenses 17 Interest and bank and credit card etc. financial charges - after private use proportion 18 Phone, fax, stationery and other office costs Wages, salaries and other staff costs 13 . 0 0 19 Other allowable business expenses - client entertaining costs are not an allowable expense Rent, rates, power and insurance costs .000 0 0 15 Repairs and renewals of property and equipment **Total allowable expenses -** total of boxes 11 to 19 $\cdot \mid 0 \mid 0$

Net profit or loss	
Net profit – if your business income is more than your expenses (if box 9 + box 10 minus box 20 is positive) £ • 0 0	Or, net loss – if your expenses exceed your business income (if box 20 minus (box 9 + box 10) is positive) £ • 0 0
Tax allowances for vehicles and equipment (capital allowances) There are 'capital' tax allowances available for vehicles and equipment used in your business. (Please don't include the cost of these in your business expenses)	
Annual Investment Allowance £ • 0 0 24 Allowance for small balance of unrelieved expenditure £ • 0 0	25 Other capital allowances £ • 0 0 26 Total balancing charges - where you have disposed of items for more than their value £ • 0 0
Calculating your taxable profits Your taxable profit may not be the same as your net profit. Please read the 'Self-employment (short) notes' to see if you need to make any adjustments and fill in the boxes which apply to arrive at your taxable profit for the year.	
Goods and/or services for your own use - read the notes £ Net business profit for tax purposes (if box 21 + box 26 + box 27 minus (boxes 22 to 25) is positive) £	Loss brought forward from earlier years set off against this year's profits – up to the amount in box 28 £ Any other business income not included in box 9 or box 10 – for example, non arm's length reverse premiums £ • 0 0
Total taxable profits or net business loss	
Total taxable profits from this business (if box 28 + box 30 minus box 29 is positive) £ • 0 0	Net business loss for tax purposes (if boxes 22 to 25 minus (box 21 + box 26 + box 27) is positive) £ • 0 0
Losses, Class 4 National Insurance contributions (NICs) and CIS deductions If you have made a loss for tax purposes (box 32), read the 'Self-employment (short) notes' and fill in boxes 33 to 35 as appropriate	
Loss from this tax year set off against other income for 2014-15 £ Loss to be carried back to previous year(s) and set off against income (or capital gains)	If you are exempt from paying Class 4 NICs, put 'X' in the box – read the notes If you have been given a 2014–15 Class 4 NICs deferment certificate, put 'X' in the box – read the notes

35 Total loss to carry forward after all other set-offs

- including unused losses brought forward

38 Deductions on payment and deduction statements from

contractors - construction industry subcontractors only