

Read page SEFN 1 of the *notes* to check if you should use this page or the *Self-employment (short)* page.

Your name <input type="text"/> <input type="text"/>	Your unique taxpayer reference (UTR) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	--

Business details

<p>1 Business name - <i>unless it is in your own name</i></p> <input type="text"/> <input type="text"/> <p>2 Description of business</p> <input type="text"/> <input type="text"/> <input type="text"/> <p>3 First line of your business address - <i>unless you work from home</i></p> <input type="text"/> <input type="text"/> <p>4 Postcode of your business address</p> <input type="text"/>	<p>5 If the details in boxes 1, 2, 3 or 4 have changed in the last 12 months, put 'X' in the box and give details in the 'Any other information' box</p> <input type="checkbox"/> <p>6 If your business started after 5 April 2009, enter the start date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>7 If your business ceased after 5 April 2009 but before 6 April 2010, enter the final date of trading</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>8 Date your books or accounts start - <i>the beginning of your accounting period</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>9 Date your books or accounts are made up to or the end of your accounting period - <i>read page SEFN 3 of the notes if you have filled in box 6 or 7</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	--

Other information

<p>10 If your accounting date has changed permanently, put 'X' in the box</p> <input type="checkbox"/> <p>11 If your accounting date has changed more than once since 2004, put 'X' in the box</p> <input type="checkbox"/>	<p>12 If special arrangements apply, put 'X' in the box - <i>read page SEFN 4 of the notes</i></p> <input type="checkbox"/> <p>13 If you provided the information about your 2009-10 profit on last year's tax return, put 'X' in the box - <i>read page SEFN 4 of the notes</i></p> <input type="checkbox"/>
---	---

Business income

<p>14 Your turnover - <i>the takings, fees, sales or money earned by your business</i></p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/></p>	<p>15 Any other business income not included in box 14 - <i>excluding Business Start-up Allowance</i></p> <p>£ <input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/><input type="text"/> . <input type="text"/><input type="text"/></p>
--	---

Business expenses

Read pages SEFN 7 to SEFN 9 of the *notes* to see what expenses are allowable for tax purposes.

Total expenses		Disallowable expenses	
If your annual turnover was below £68,000 you may just put your total expenses in box 30		Use this column if the figures in boxes 16 to 29 include disallowable amounts	
16	Cost of goods bought for resale or goods used £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	31	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
17	Construction industry - <i>payments to subcontractors</i> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	32	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
18	Wages, salaries and other staff costs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	33	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
19	Car, van and travel expenses £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	34	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
20	Rent, rates, power and insurance costs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	35	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
21	Repairs and renewals of property and equipment £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	36	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
22	Phone, fax, stationery and other office costs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	37	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
23	Advertising and business entertainment costs £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	38	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
24	Interest on bank and other loans £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	39	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
25	Bank, credit card and other financial charges £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	40	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
26	Irrecoverable debts written off £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	41	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
27	Accountancy, legal and other professional fees £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	42	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
28	Depreciation and loss/profit on sale of assets £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	43	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
29	Other business expenses £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	44	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>
30	Total expenses in boxes 16 to 29 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>	45	Total disallowable expenses in boxes 31 to 44 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/>

Calculating your taxable profit or loss (continued)

If you start or finish self-employment and your accounting period is not the same as your basis period (or there are overlaps or gaps in your basis periods), or in certain situations or trades or professions, you may need to make further tax adjustments - read pages SEFN 16 to SEFN 19 of the notes. In all cases, please complete boxes 72 and 75, or box 76, as applicable.

<p>65 Date your basis period began DD MM YYYY</p> <p>□□ □□ □□□□</p>	<p>71 Averaging adjustment (only for farmers, market gardeners and creators of literary or artistic works) - if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>
<p>66 Date your basis period ended</p> <p>□□ □□ □□□□</p>	<p>72 Adjusted profit for 2009-10 (see Working Sheet on page SEFN 18) - if a loss, enter it in box 76</p> <p>£ □□□□□□□□□□ . 00</p>
<p>67 If your basis period is not the same as your accounting period, enter the adjustment needed to arrive at the profit or loss for the basis period - if the adjustment needs to be taken off the profit figure, put a minus sign (-) in the box</p> <p>£ <input type="checkbox"/> <input type="checkbox"/> □□□□□□□□□□ . 00</p>	<p>73 Loss brought forward from earlier years set off against this year's profits - up to the amount in box 63 or box 72, whichever is greater</p> <p>£ □□□□□□□□□□ . 00</p>
<p>68 Overlap relief used this year - read page SEFN 17 of the notes</p> <p>£ □□□□□□□□□□ . 00</p>	<p>74 Any other business income not included in boxes 14, 15 or 59 - for example, Business Start-up Allowance</p> <p>£ □□□□□□□□□□ . 00</p>
<p>69 Overlap profit carried forward</p> <p>£ □□□□□□□□□□ . 00</p>	<p>75 Total taxable profits from this business (box 72 minus box 73 + box 74 - or use the Working Sheet on page SEFN 18)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>70 Adjustment for change of accounting practice - read page SEFN 17 of the notes</p> <p>£ □□□□□□□□□□ . 00</p>	

Losses

If you have made a net loss for tax purposes (in box 64), or if you have losses from previous years, read page SEFN 19 of the notes and fill in boxes 76 to 79, as appropriate.

<p>76 Adjusted loss for 2009-10 (see Working Sheet on page SEFN 18)</p> <p>£ □□□□□□□□□□ . 00</p>	<p>78 Loss to be carried back to previous year(s) and set off against income (or capital gains)</p> <p>£ □□□□□□□□□□ . 00</p>
<p>77 Loss from this tax year set off against other income for 2009-10</p> <p>£ □□□□□□□□□□ . 00</p>	<p>79 Total loss to carry forward after all other set-offs - including unused losses brought forward</p> <p>£ □□□□□□□□□□ . 00</p>

CIS deductions and tax taken off

<p>80 Deductions on payment and deduction statements from contractors - construction industry subcontractors only</p> <p>£ □□□□□□□□□□ . 00</p>	<p>81 Other tax taken off trading income</p> <p>£ □□□□□□□□□□ . 00</p>
--	---

Balance sheet

If your business accounts include a balance sheet showing the assets, liabilities and capital of the business, fill in the relevant boxes below. If you do not have a balance sheet, go to box 99.

Assets		Liabilities	
82	Equipment, machinery and vehicles	90	Trade creditors
£	<input type="text"/>	£	<input type="text"/>
83	Other fixed assets	91	Loans and overdrawn bank account balances
£	<input type="text"/>	£	<input type="text"/>
84	Stock and work in progress	92	Other liabilities and accruals
£	<input type="text"/>	£	<input type="text"/>
85	Trade debtors	Net business assets	
£	<input type="text"/>	93	Net business assets (box 89 minus (boxes 90 to 92))
86	Bank/building society balances	£	<input type="text"/>
£	<input type="text"/>	Capital account	
87	Cash in hand	94	Balance at start of period
£	<input type="text"/>	£	<input type="text"/>
88	Other current assets and prepayments	95	Net profit or loss (box 46 or box 47)
£	<input type="text"/>	£	<input type="text"/>
89	Total assets (total of boxes 82 to 88)	96	Capital introduced
£	<input type="text"/>	£	<input type="text"/>
		97	Drawings
		£	<input type="text"/>
		98	Balance at end of period
		£	<input type="text"/>

Class 4 National Insurance contributions (NICs)

If your self-employed profits are more than £5,715, you must pay Class 4 NICs (unless you are exempt or your contributions have been deferred) - read page SEFN 20 of the notes.

99	If you are exempt from paying Class 4 NICs, put 'X' in the box - read page SEFN 20 of the notes	101	Adjustment to profits chargeable to Class 4 NICs - read page SEFN 20 of the notes
	<input type="checkbox"/>	£	<input type="text"/>
100	If you have been given a 2009-10 Class 4 NICs deferment certificate, put 'X' in the box - read page SEFN 20 of the notes		
	<input type="checkbox"/>		

Any other information

102 Please give any other information in this space