



Tax year 6 April 2017 to 5 April 2018 (2017-18)

For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

You can use the Working Sheet in the 'Tax calculation summary notes' to work out the total tax, Student Loan repayment, Class 2 NICs and Class 4 NICs due or overpaid for 2017-18. If the result is a positive amount, enter it in box 1; if it's negative, enter it in box 2.

Underpaid tax and other debts

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

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 2018-19.

SA110 2018

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 £ .	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 £ .
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Adjustments to tax due

You may need to make an adjustment to increase or decrease your tax for 2017-18 because you're claiming averaging for farmers and creators of literary or artistic work, making certain adjustments to earlier years or carrying back to 2017-18 certain losses from 2018-19. 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 2018-19 repayment you are claiming now £ .

Any other information

17 Please give any other information in this space
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