

Corporation Tax User Guide

Statutory accounts, the Corporation Tax computation and the CT600 — prepared, reviewed and filed to HMRC and Companies House.

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Corporation Tax: getting started

Enable the service, link Companies House, add your UTR and create your first accounting period.

IN SHORT

- Everything files from one place: statutory accounts, CT computation and CT600
- Companies House search fills in company details automatically
- The UTR is validated with HMRC's own check-digit rules
- The due date defaults to nine months after year end
- The period Overview checklist tracks every remaining step

Tax Optimiser prepares and files your company's year-end package in one place: statutory accounts (FRS 105 or FRS 102 1A), the Corporation Tax computation, and the CT600 return – filed directly to HMRC and Companies House. This guide walks the whole journey; this first article gets your company set up and your first accounting period created.

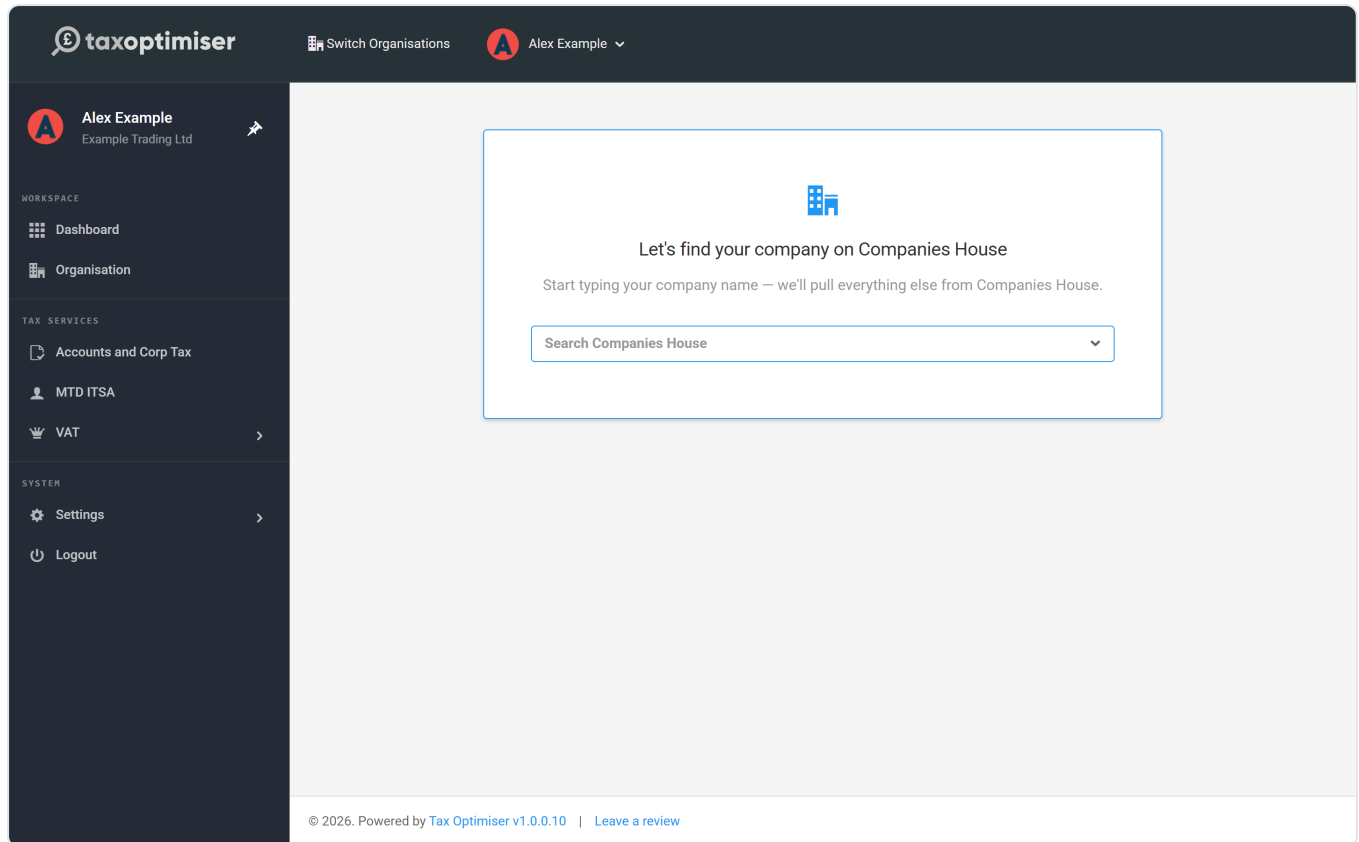
Enable the Accounts & Corporation Tax service

From your dashboard, find the **Accounts & Corporation Tax** card under *Your tax services* and click **Enable Accounts**. The card switches to *Setting up* and shows a short checklist – you can follow it from the dashboard, or use the **End of Year Wizard** which walks the same steps in a guided flow.

The screenshot shows the Tax Optimiser dashboard for 'Alex Example' (Example Trading Ltd). The dashboard is divided into three main sections: Workspace, Tax Services, and System. The 'Tax Services' section is currently active, showing three cards: VAT, Accounts & Corporation Tax, and MTD for ITSA. The 'Accounts & Corporation Tax' card is in the 'SETTING UP' state, indicating 1 of 2 steps complete (50% progress). The steps are: 'Enter your Companies House number' (completed) and 'Complete your first Accounts Production' (in progress). The 'Complete your first Accounts Production' step includes a sub-step 'Enter your Companies House number' with the value '99999999'. The card also features a 'Start End of Year Wizard' button and a 'View periods' button. The 'VAT' card is 'NOT ENABLED' and the 'MTD for ITSA' card is 'NOT ENABLED'. A 'Next up' banner at the top right says 'Finish setting up Accounts & Corporation Tax' with '1 steps left' and a 'Start End of Year Wizard' button. A 'Demo mode' warning banner at the top says 'Demo mode – submissions won't be sent to HMRC. Go live when you're ready.'

Link your company to Companies House

The wizard first asks for your company. Start typing the name and pick your company from the live Companies House search — the registered name, company number, registered office, incorporation date and filing deadlines are pulled in automatically, and your accounting period dates are suggested from your Companies House accounting reference date.



The screenshot shows the Tax Optimiser web application. The top navigation bar includes the 'taxoptimiser' logo, a 'Switch Organisations' button, and a user profile for 'Alex Example'. The left sidebar menu is divided into three sections: 'WORKSPACE' with 'Dashboard' and 'Organisation'; 'TAX SERVICES' with 'Accounts and Corp Tax', 'MTD ITSA', and 'VAT'; and 'SYSTEM' with 'Settings' and 'Logout'. The main content area displays a wizard titled 'Let's find your company on Companies House' with a sub-instruction: 'Start typing your company name — we'll pull everything else from Companies House.' Below this is a search input field labeled 'Search Companies House' with a dropdown arrow. The footer of the interface states '© 2026. Powered by Tax Optimiser v1.0.0.10 | [Leave a review](#)'.

Add your Corporation Tax UTR

Go to **Organisation** → **Tax & VAT** and enter your 10-digit **Corporation Tax UTR** (the Unique Taxpayer Reference HMRC issued when the company was incorporated — it's on the CT603 notice and most HMRC letters). The UTR is validated against HMRC's check-digit rules as you save, so a typo is caught immediately rather than when you try to file. The Government Gateway credentials on the same tab are only needed when you come to submit.

The screenshot shows the Tax Optimiser interface for 'Example Trading Ltd'. The sidebar on the left contains sections for 'WORKSPACE' (Dashboard, Organisation), 'TAX SERVICES' (Accounts and Corp Tax, MTD ITSA, VAT), and 'SYSTEM' (Settings, Logout). The main content area has tabs for 'Company Details', 'Tax & VAT', 'Companies House', and 'System & Defaults'. The 'Tax & VAT' tab is selected, displaying the following fields:

- VAT Registration No:
- VAT Scheme:
- VAT Entity:
- Corporation Tax UTR:
- Corporation Tax Sender Id:
- Corporation Tax Password:
- Tax Office:

A 'Save' button is located at the bottom right of the form. The footer indicates '© 2026. Powered by Tax Optimiser v1.0.0.10 | [Leave a review](#)'.

Create the accounting period

If you linked Companies House, your period is usually created for you. To create one manually, go to **Accounts and Corp Tax** and choose **Create Accounting Period**:

1. **Period dates** — the start and end of your financial year. The filing **due date** is set automatically to nine months after the year end (you can override it).
2. **Comparative period** — auto-suggested as the previous twelve months. These figures feed the prior-year columns in your accounts; clear them if this is your first year.
3. **Number of employees** — required for the statutory accounts (an average for the year; 0 is allowed if correct).

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Switch Organisations

Alex Example

Alex Example

Example Trading Ltd

WORKSPACE

Dashboard

Organisation

TAX SERVICES

Accounts and Corp Tax

MTD ITSA

VAT

SYSTEM

Settings

Logout

Create Accounting Period

Accounting Period Name

Leave blank to default to YE-2026

Number of Employees

0

Period dates

Start & End Date

01/07/2025

30/06/2026

Period start

Period end

Due Date

30/03/2027

Auto-set to 9 months after the period end date – you can override.

Comparative period (optional)

Comparative Start & End

01/07/2024

30/06/2025

Prior-period start

Prior-period end

Auto-suggested as the 12 months immediately before this period. These feed the prior-year columns in the accounts. Clear them if there is no comparative year.

Options

Use Negative Brackets

Show negative figures in brackets, e.g. (1,234)

Cancel

Create

Your period overview

Each accounting period has its own workspace with a menu down the left: **Overview**, **Trial Balance**, **View Accounts**, **Companies House Submission**, **Corp Tax Calculations** and **Corp Tax Submission** – that order is the journey this guide follows. The *Setup Process Checklist* on the right of the Overview tracks what's done and what's still needed, and each item links straight to the screen that completes it.

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Switch Organisations

Alex Example

Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

We're testing Accounts and Corporation Tax (Beta)! To ensure smooth submissions, please allow extra time in case of any unexpected issues. We're here to help at support@taxoptimiser.co.uk

Companies House Wizard

Walk through company details, trial balance, accounts review and submission in a single guided flow.

Run Companies House Wizard

Accounting Period

Sync from Companies House

Accounting Period

YE-2025

Dates

01/07/2024 - 30/06/2025

CT Dates

Same as accounting period

Override

Accounts Type

Micro-entity (FRS 105)

Corporation Tax Status:

Ready to start

Mark as not required

Companies house Status:

Ready to start

Accounting

Lock

Setup Process Checklist

Trial Balance

Trial balance data is present

View

Validation

Validation warnings found - review recommended

Warnings

Authentication Code

Companies House authentication code required

Enter Code

Presenter Credentials

Presenter ID and password required

Enter Credentials

Submit to Companies House

Complete all steps above to enable submission

Submit

Corporation Tax UTR

Corporation Tax UTR is set

Update

Government Gateway Credentials

Corporation tax user ID and password

Enter

Next: get your numbers in – see *Getting your numbers in: the trial balance*.

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Getting your numbers in: the trial balance

Import from Xero, QuickBooks or a spreadsheet, or key the trial balance by hand - then make sure it balances.

IN SHORT

- The trial balance feeds accounts, computation and CT600 alike
- Xero, QuickBooks, spreadsheet upload or manual entry
- Sales and liabilities are credits; expenses and assets are debits
- The year's profit links the P&L to the balance sheet as retained profit
- Account choice matters: entertaining and donations get tax treatment later
- Grand total debits must equal credits for both years
- Presentation journals adjust without altering imported data

Everything downstream — the statutory accounts, the tax computation and the CT600 — is built from the period's trial balance, so this is the step to get right. Open your accounting period and choose **Trial Balance** from the left menu.

Four ways to bring figures in

When a period has no data yet you're offered four routes:

- **Connect to Xero** or **Connect to QuickBooks** — authorise once and your year-end trial balance syncs across, mapped to the statutory account headings.
- **Import from spreadsheet** — upload an Excel/CSV trial balance export from any other bookkeeping system. See *Import a trial balance from a spreadsheet* for the full walkthrough, including templates for Xero and Sage 50 exports and AI-assisted account mapping.
- **Manual entry** — type the figures straight into a structured grid. This is also where you review and adjust whatever you imported.

The manual entry grid

The grid is organised in the same groupings as the statutory accounts — Turnover, Other income, Cost of raw materials, Staff costs, Depreciation, Other charges, then the balance sheet headings. Each named account row has four columns: **Debit** and **Credit** for the current year, and **Comp Debit/Comp Credit** for the comparative year. Use the search box to jump to an account by name, and **Hide Zero** to collapse everything you haven't used.

Switch Organisations

Alex Example

Example Trading Ltd

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Back to Accounting Periods

Trial Balance - Manual Entry

Clear Down Actions Save All

Search Nominal Account

Profit and Loss

Hide Zero Export Presentation Journal

Turnover

	Debit	Credit	Comp Debit	C
Loan interest receivable	0.00	0.00	0.00	0.00
Overseas sales	0.00	0.00	0.00	0.00
Sales	0.00	0.00	0.00	0.00

Other income

	Debit	Credit	Comp Debit	C
Bank interest receivable	0.00	0.00	0.00	0.00
Commissions receivable	0.00	0.00	0.00	0.00
Dividend income received	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	0.00
Management charges receivable	0.00	0.00	0.00	0.00
Other income received	0.00	0.00	0.00	0.00

Cost of raw materials and consumables

	Debit	Credit	Comp Debit	C
--	-------	--------	------------	---

Enter each balance against the most specific account that matches – the account you pick drives both where the figure lands in the accounts and how the tax computation treats it. For example, *Client Entertaining* and *Charitable Donations* have their own rows so the tax side can pick them up later; depreciation belongs on the *Depreciation* rows with the matching balance-sheet movement under fixed assets.

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Trial Balance - Manual Entry

Clear Down Actions Save All

Search Nominal Account

Profit and Loss

Hide Zero Export Presentation Journal

Turnover

Debit	Credit	Comp Debit	Credit
Loan interest receivable	0.00	0.00	0.00
Overseas sales	0.00	0.00	0.00
Sales	0.00	450000.00	380000.00
Total	0.00	450,000.00	380,000.00

Other income

Debit	Credit	Comp Debit	Credit
Bank interest receivable	0.00	800.00	0.00
Commissions receivable	0.00	0.00	0.00
Dividend income received	0.00	0.00	0.00
Grants	0.00	0.00	0.00
Management charges receivable	0.00	0.00	0.00
Other income received	0.00	0.00	0.00
Total	0.00	800.00	0.00

Debits and credits: a two-minute primer

If you've never kept books before, the **Debit** and **Credit** columns can look intimidating — but the idea behind them is simple. Every transaction has two sides: money comes *from* somewhere and goes *to* somewhere. Make a sale and cash arrives in the bank (one side) because a customer paid you (the other). Bookkeeping records both sides — that's all “double-entry” means — and the trial balance is simply the year-end total of every account, each balance sitting on its debit or credit side.

You don't need to reason it out from first principles — these conventions cover almost everything:

Type of account	Examples	Normally a...
Sales and other income	Sales, bank interest received	Credit
Expenses	Rent, wages, insurance, accountancy fees	Debit
Assets — things the company owns or is owed	Bank balance, equipment, money owed by customers	Debit
Liabilities — what the company owes	Loans, unpaid supplier bills, tax due	Credit
Capital — the owners' stake	Share capital, profits kept in the company	Credit

A useful rule of thumb: **income you've earned and amounts you owe go on the credit side; costs you've paid and things you own go on the debit side**. And a balance on the “wrong” side isn't an error — it usually means something real: a bank account in the credit column is an overdraft, and a debit on a sales row is usually a refund.

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How the P&L and balance sheet fit together

The grid's sections split into the same two statements your accounts will show:

- **Profit and loss** rows (Turnover down to Other charges) tell the story of the *year*: income minus expenses equals the year's profit.
- **Balance sheet** rows (fixed assets, debtors, bank, creditors, capital and reserves) are a *snapshot of the last day of the year*: what the company owns, minus what it owes, is what belongs to the owners.

One figure links the two: profit. The year's profit belongs to the owners, so it sits in the balance sheet as retained profit within capital and reserves — which is why *assets minus liabilities* always equals *share capital plus retained profits*. The profit and loss account simply explains *how* that retained profit changed during the year.

This is also why the trial balance must balance. Every transaction was recorded with equal debit and credit sides, so across the whole grid total debits always equal total credits. If they don't, nothing mysterious has happened — a figure has been missed, typed once instead of twice, or put on the wrong side, and the size of the difference is the clue to which one.

Check it balances

Every section shows a running total and the **Grand Total** at the bottom must show equal debits and credits for each year before you move on. If the two sides don't agree, work down the per-section totals to find the entry that's missing or on the wrong side. **Save All** stores the grid; the period Overview checklist ticks off *Trial Balance* once balanced data is present.

The screenshot displays the Tax Optimiser software interface for 'Example Trading Ltd'. The left sidebar contains navigation options: Overview, Trial Balance (selected), View Accounts, Companies House Submission, Corp Tax Calculations, Corp Tax Submission, and Back to Accounting Periods. The main area shows the Trial Balance grid, which is split into two sections: Profit and Loss (top) and Balance Sheet (bottom). The Profit and Loss section includes rows for Directors loan accounts, Loans, Net wages, Other Creditors, and Other Loans, all with zero values. The Balance Sheet section includes rows for Capital redemption reserve, Dividend paid, Preference shares, Profit and loss reserves b/f, Shares capital b/f, and Shares issued. The Grand Total row shows Debit of 513,250.00, Credit of 513,250.00, Comp Debit of 417,500.00, and Credit of 417,500.00.

	Debit	Credit	Comp Debit	Credit
Directors loan accounts	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00
Net wages	0.00	0.00	0.00	0.00
Other Creditors	0.00	0.00	0.00	0.00
Other Loans	0.00	0.00	0.00	0.00
Capital and reserves				
Capital redemption reserve	0.00	0.00	0.00	0.00
Dividend paid	45000.00	0.00	50000.00	0.00
Preference shares	0.00	0.00	0.00	0.00
Profit and loss reserves b/f	0.00	12500.00	0.00	2400.00
Shares capital b/f	0.00	100.00	0.00	100.00
Shares issued	0.00	0.00	0.00	0.00
Total	45,000.00	12,600.00	50,000.00	2,500.00
Grand Total				
Total	513,250.00	513,250.00	417,500.00	417,500.00

Journals

If you need year-end adjustments without changing the imported figures — accruals, prepayments, reclassifications — use the **Journals** area on the Trial Balance screen. A *presentation journal* adjusts the final trial balance while leaving the imported figures untouched, so you keep a clean audit trail back to your bookkeeping system.

Building the Corporation Tax computation

Work through the calculation sections - disallowables, adjustments, donations and non-trade income - and watch the payable figure update live.

IN SHORT

- The Corp Tax Payable headline updates as you edit each section
- Disallowables are entered per P&L line with automatic schedules
- Donations: enter once in the Donations section, never twice
- Bank interest is auto-treated as a non-trade credit
- Associated companies scale the marginal relief limits

Open **Corp Tax Calculations** from the period menu. The headline **Corp Tax Payable** figure at the top recalculates the moment you change anything, and the *Sections* menu beneath it breaks the computation into focused screens. You won't need every section — work down the list and complete the ones that apply.

General

Start here. Check the CT return period matches the accounting period (it's split automatically if your accounts run longer than twelve months), answer the group and filing questions — 51% group companies, estimated figures, group payment arrangements — and choose the **director accepting** the declaration. The number of associated companies matters: it scales down the marginal relief limits that decide your tax rate.

The screenshot shows the Tax Optimiser web application interface for 'Example Trading Ltd'. The top navigation bar includes the logo, 'Switch Organisations', and the user 'Alex Example'. A sidebar on the left lists various sections: Overview, Trial Balance, View Accounts, Companies House Submission, Corp Tax Calculations (highlighted), Corp Tax Submission, and Back to Accounting Periods. The main content area is titled 'CORP TAX PAYABLE' with a large blue box showing the amount '£17,105.50'. Below this, a 'General' section contains 'CORPORATION TAX DATES' with 'Accounting period' and 'CT return covers' both set to '01/07/2024 - 30/06/2025', marked as 'Full period'. A '365 days FY 2024' indicator is shown. A 'GROUP & FILING CONTEXT' section follows with questions: 'Number of 51 % Companies by 01/07/2024 ?' (0), 'Is the company part of a group that is not small?' (No), 'This return contains estimate figures?' (No), 'Has made cross-border royalty payments?' (No), and 'Is the company in a group payment arrangement this period?' (No). A 'SECTIONS' menu on the left lists: General, P & L, Accounting Adjustment, Loan to Participants, Provision, Car Lease, Assets, R & D Expenditure, and Donations.

P & L and disallowables

The P&L section lists your profit and loss accounts straight from the trial balance, each with a **Disallowable** box. Enter the part of each expense that isn't deductible for Corporation Tax — the classic example is client entertaining, which is disallowed in full. Anything you put here is added back to profit in the computation, with a supporting schedule created automatically.

The screenshot shows the Tax Optimiser software interface. The top navigation bar includes the 'taxoptimiser' logo, a 'Switch Organisations' button, and a user profile for 'Alex Example'. The left sidebar contains a menu with options like 'Overview', 'Trial Balance', 'View Accounts', 'Companies House Submission', 'Corp Tax Calculations', 'Corp Tax Submission', and 'Back to Accounting Periods'. The main content area is titled 'Example Trading Ltd' and features a 'BETA' badge. A blue box displays 'CORP TAX PAYABLE £17,105.50'. Below this, a 'Profit & Loss' section is shown with a 'Detailed view' toggle. The table lists various accounts with their corresponding values and disallowable amounts.

	£	£	DISALLOWABLE
Sales		450000.00	0
Purchases		-210000.00	0
Depreciation	7500.00		7500.00
Computer costs	3600.00		0
Insurance	1900.00		0
Wages and salaries	95000.00		0
Telephone	1200.00		0
Rent	24000.00		0
Advertising and marketing	5800.00		0

Two things you do *not* need to add back here, because dedicated sections handle them: **depreciation** pairs with capital allowances (see the next article — though you do disallow the P&L depreciation charge itself), and **charitable donations** are added back and relieved automatically once entered in the Donations section below.

Accounting adjustments

Prior-period and transitional adjustments to taxable profit that aren't simple disallowables — income to recognise back to the accounts, or expense adjustments — live in their own section with separate income and expense tabs.

A

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Switch Organisations

Alex Example

Example Trading Ltd

BETA

Overview

Trial Balance

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Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

We're testing Accounts and Corporation Tax (Beta)! To ensure smooth submissions, please allow extra time in case of any unexpected issues. We're here to help at [support@taxoptimiser.co.uk](#)

CORP TAX PAYABLE

£17,105.50

SECTIONS

General

P & L

Accounting Adjustment

Loan to Participators

Provision

Car Lease

Assets

R & D Expenditure

Accounting Adjustments – prior-period and transitional adjustments to taxable profit.

Accounting Adjustments

Income 0

Expenses 0

Income adjustment

Prior-period and transitional adjustments to taxable income.

Add Income Adjustment

No income adjustments yet.

Add an adjustment to reconcile recognised income back to the accounts.

All changes saved

Discard

Save

Donations

Enter qualifying charitable donations here. They're treated exactly as HMRC expects: added back to trading profit, then deducted from *total* profits to arrive at profits chargeable. Don't also disallow them in the P&L section — that would double-count the add-back. The *validate donation total with P&L* option cross-checks the section against your trial balance donations row.

Qualifying Donations

Qualifying charitable donations

Deducted from total profits after trading profit to arrive at profits chargeable.

Add Donation

NAME	ALLOWED ?	DISALLOWED ?	TOTAL
Local charity donation	1,000	0	🔒 1,000 🗑️
Total — 1 donation	1,000	0	1,000

Validate donation total with P&L ?
☐

All changes saved

Discard Save

Non-trade income, credits and debits

Bank interest receivable from your trial balance is picked up automatically as a **non-trading loan relationship credit** — taxed, but outside trading profit. The Non Trade Income, Credit and Debit sections let you review what's been routed there and add anything else (for example interest on overpaid tax, or non-trade loan interest payable).

Non Trade Credit

Non-trade credit
Interest received on non-trade lending, treated as a loan-relationship credit.

Add Non Trade Credit



No non-trade credit items yet.
Add an item to record a non-trade loan-relationship credit.

All changes saved

Discard

Save

The other sections

The remaining sections follow the same pattern and only need attention when they apply: **Loans to Participators** (s455 tax on director/shareholder loans), **Provisions**, **Car Lease** (the flat-rate disallowance for higher-emission leased cars), **R & D Expenditure**, **Creative Industries**, **Income Tax Suffered**, **Investment Income**, **Losses** (covered later in this guide) and **Tax Avoidance** disclosures.

Capital allowances: pools, additions and the AIA

Disallow depreciation, record your asset additions, and claim the Annual Investment Allowance.

IN SHORT

- Depreciation is disallowed; capital allowances replace it
- Record each addition with date, cost and pool
- AIA gives 100% relief up to the annual limit
- Allocate AIA to special-rate spend first when both exist
- D-schedules in the computation document support the claim

Depreciation in your accounts isn't tax-deductible — capital allowances replace it. You disallow the depreciation charge in the P&L section, then claim allowances on what the company actually spent, in the **Assets** section of Corp Tax Calculations.

Choose your pools

The **General** tab is the allowance computation itself, organised by pool. Switch on the pools you need — *Plant and Machinery* covers most equipment; *Special Rate* is for integral building features and higher-emission cars; there are also pools for energy-efficient machinery and cars, structures and buildings, and ineligible assets. Each selected pool gets a column showing opening balances, additions, disposals, allowances and the carried-forward written-down value.

The screenshot shows the Tax Optimiser interface for 'Example Trading Ltd'. The 'Assets' section is selected in the sidebar. The main content area displays the 'General' tab for 'Plant and Machinery'. The table shows the following data:

LINE ITEMS	MAIN POOL - 18% Plant and Machinery	ACROSS POOLS Total
OPENING & MOVEMENT		
NBV B/F (INPUT) Net book value brought forward - prior year close	0.00	£ 0.00
Adjustments (INPUT) Manual adjustments to opening balance	0.00	£ 0.00
Additions (FROM ADDITIONS TAB) Aggregated from Fixed Asset Additions	£ 14,000.00	£ 14,000.00
Depreciation charge in year (INPUT) Accounting depreciation, this period	0.00	£ 0.00
NBV on disposals (INPUT)	0.00	£ 0.00

Record what you bought

On the **Fixed Asset Additions** tab, click **Add Asset** and record each purchase: name, date, cost, which pool it belongs to, and whether it was brought into use in the period. The dated list matters — allowance entitlement follows the date the expenditure was incurred, and the additions aggregate automatically into the pool computation on the General tab.

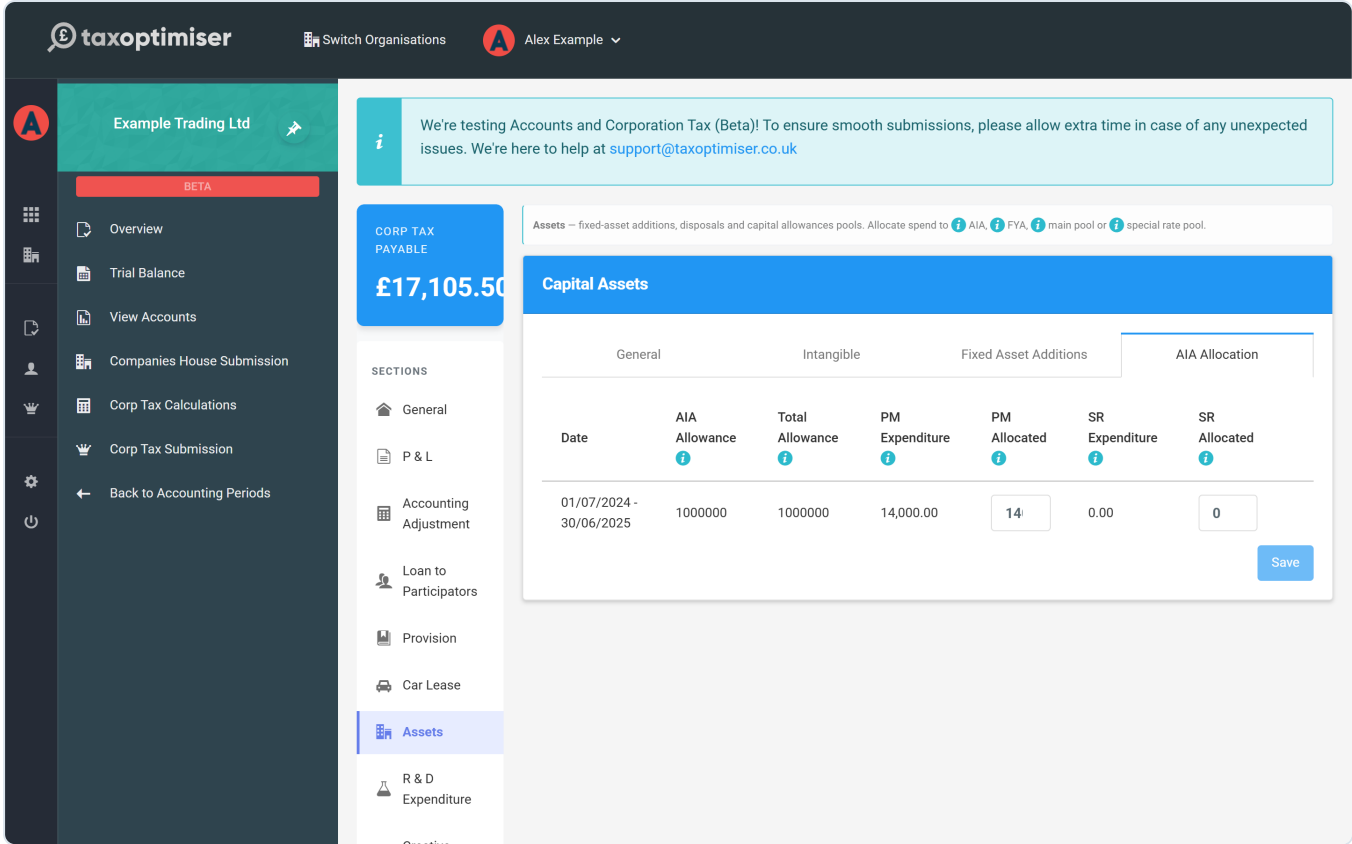
The screenshot displays the Tax Optimiser software interface. The top navigation bar includes the 'taxoptimiser' logo, a 'Switch Organisations' button, and a user profile 'Alex Example'. The left sidebar shows a company selection menu with 'Example Trading Ltd' selected, and a list of accounting tasks. The main content area is divided into tabs: 'General', 'Intangible', 'Fixed Asset Additions' (active), and 'AIA Allocation'. The 'Fixed Asset Additions' tab contains an 'Add Asset' button and a table for recording purchases.

Name	Date	Value	Pool	Brought into use
Computer	15/09/2024	14000.00	Plant and Machinery	

Buttons for 'Add Asset' and 'Save' are visible. A 'Back to Accounting Periods' link is in the sidebar.

Allocate the Annual Investment Allowance

The **AIA Allocation** tab shows your AIA entitlement for the period (£1,000,000 a year, apportioned for short or long periods) alongside your plant-and-machinery and special-rate expenditure. Enter how much of each you're claiming as AIA — usually the full amount up to the limit, which gives 100% relief in year one. Anything not covered by AIA stays in the pool for writing-down allowances instead. If you have both main-rate and special-rate spend, allocate AIA to the special-rate pool first — its writing-down rate is lower, so AIA is worth more there.



Where it shows up

The claim flows straight through: the headline payable figure updates, and the computation document gains a full set of fixed-asset schedules – D2 capital allowances summary, D3 annual investment allowance, D4 the main pool movement and D5 the additions analysis – so the numbers you file are fully supported.

Trading losses: carry forward and carry back

Record brought-forward losses, elect to carry back, and let the carried-forward balance calculate itself.

IN SHORT

- Brought-forward losses are applied automatically
- Carry back this period's loss for a repayment of last year's tax
- The carried-forward balance calculates itself
- CT600 loss and repayment boxes populate automatically

If the company makes a trading loss — or has losses left over from earlier years — the **Losses** section of Corp Tax Calculations is where they're recorded and used.

The four figures

Losses

PERIOD ENDING 30/06/2025

Trading Loss B/F Amount i	0.00
Trading Loss Carried Back i	0.00
Trading Loss Brought Back i	0.00
Trading Loss Carried Forward i	0.00

All changes saved

Discard

Save

- **Trading Loss B/F Amount** — losses brought forward from earlier periods. These are set against the current period's profits automatically; post-2017 losses can be used flexibly against total profits.
- **Trading Loss Carried Back** — if *this* period made a loss, the amount you're electing to carry back against the previous year's profits (normally up to twelve months). Carrying back generates a repayment of tax already paid, so it's usually claimed before carrying forward.
- **Trading Loss Brought Back** — a loss arriving *into* this period from a later loss-making year's carry-back claim. You'd normally enter this when amending a period after a later year's claim.
- **Trading Loss Carried Forward** — calculated for you: whatever is left after current-year use and any carry-back, available to the next period.

How they interact with the computation

Losses are applied after the trading result and before qualifying donations in the profits-chargeable summary, and the relevant CT600 boxes are populated automatically — including the repayment claim boxes when a carry-back produces one. The computation document shows the loss memo so you (or your accountant) can see exactly what was used, where, and what remains.

A profitable year like the example in this guide leaves the section at zero throughout — you only need it when losses exist.

Reviewing the computation, accounts and CT600

Read the cross-referenced computation, finish the statutory accounts, and clear the validation checks.

IN SHORT

- All documents regenerate instantly when data changes
- Every computation figure traces to a lettered schedule
- Directors and the balance-sheet signatory are set in View Accounts
- Validation links each issue to the screen that fixes it
- Full and filleted account sets both download as iXBRL or PDF

Before anything is filed, three documents deserve a careful read: the Corporation Tax computation, the statutory accounts, and the CT600 itself. All three are generated live from your data, so a fix anywhere — a trial balance line, a disallowable, an asset date — regenerates them instantly.

The computation document

Open it from the **Output Documents** card in Corp Tax Calculations (it's also embedded in the submission flow). It's a fully cross-referenced computation: A-schedules for the tax (including the marginal relief working, financial-year by financial-year), B1 for the adjustment of profit, C-schedules itemising each add-back, and D-schedules for capital allowances. Every figure traces back to a schedule reference, which makes review — and any conversation with HMRC — far easier.

Example Trading Ltd
12 months ended 30 June 2025

A1 Corporation Tax

		Period to Profit 30/06/2025
Corporation tax 25%	A3	78,700 19,675.00
Marginal relief	A4	(2569.50)
Corporation tax payable	A2	17,105.50

Example Trading Ltd
12 months ended 30 June 2025

B1 Accounts Adjustments

Profit per accounts	C1	£ 82,000
Add		
Donations		1,000
Depreciation		7,500
Client Entertaining		3,200
Deduct		
Bank, building society or other interest and profit and gains from non-trading loan relationships		800
		92,900
Capital allowances	D2	(14,000)
Adjusted profit		78,900
	A3	

The statutory accounts

Open **View Accounts** from the period menu. The accounts render as they will file — with a DRAFT watermark until they're signed off. Use the *Contents* list to jump between pages and the *Actions* panel to complete the

supporting information:

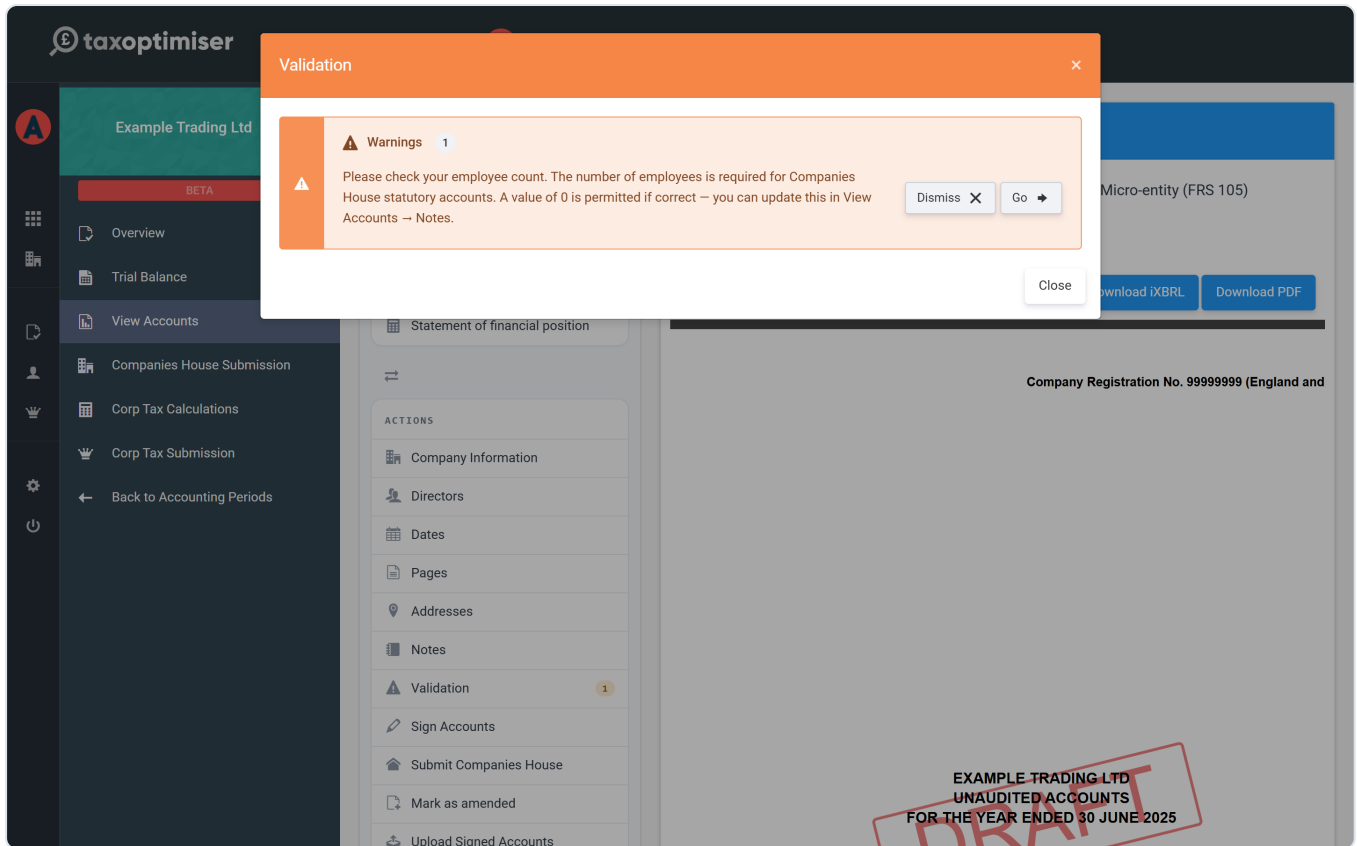
- **Company Information, Dates, Addresses and Pages** — cover-page and report details.
- **Directors** — add the directors who served in the year, and mark who signs the balance sheet.
- **Notes** — the accounts notes, including the employee count Companies House requires.

The **Account Set Type** switch toggles between the full members' accounts and the filleted set filed at Companies House, and both are downloadable as iXBRL or PDF at any time.

The screenshot displays the 'taxoptimiser' web application. The top navigation bar includes the logo, a 'Switch Organisations' button, and a user profile 'Alex Example'. The left sidebar shows a menu for 'Example Trading Ltd' with options like Overview, Trial Balance, View Accounts (selected), Companies House Submission, Corp Tax Calculations, Corp Tax Submission, and Back to Accounting Periods. The main content area is titled 'View Accounts' and shows the period '01/07/2024 – 30/06/2025' and 'Statutory Accounts Type: Micro-entity (FRS 105)'. Below this, the 'Account Set Type' is set to 'Companies House Filled'. There are buttons for 'Download iXBRL' and 'Download PDF'. A large red 'DRAFT' watermark is overlaid on the bottom right of the main content area. The 'Validation' action is highlighted in the left sidebar with a yellow badge indicating one item.

Validation

The **Validation** action runs the pre-filing checks and explains anything that needs attention — in plain language, with a *Go* button that takes you to the screen where the fix lives. Warnings (like confirming a zero employee count) can be reviewed and dismissed; errors block submission until resolved.



The CT600

The CT600 PDF – the actual return form, box by box – is available from the **Output Documents** card and is embedded for a final read in the submission flow, which the next article walks through. If your previous filing was made elsewhere, **Import CT600** on the CT600 screen lets you load and compare it.

Submitting to HMRC and Companies House

Sign the accounts, clear the pre-flight checks, and file to HMRC and Companies House through the guided wizards.

IN SHORT

- One payment per period unlocks both HMRC and Companies House filing
- Accounts must be signed and out of draft before sending
- Auth code and presenter credentials are needed for Companies House
- Final accounts and computation are embedded for a last review
- Acceptance is tracked automatically; lock the period afterwards

With the computation reviewed and the accounts finished, two filings remain: the CT600 with accounts and computation attached goes to HMRC, and the (usually filleted) accounts go to Companies House. Both run as guided wizards from the period menu.

One payment unlocks both filings

The first time you open either submission for a period you're asked for the per-period submission fee. A single payment, made securely through Stripe, unlocks both the HMRC and Companies House filings for that accounting period.

The screenshot shows the Tax Optimiser web application interface. On the left is a dark sidebar with the user's name 'Alex Example' and company 'Example Trading Ltd'. Below this are sections for 'WORKSPACE' (Dashboard, Organisation), 'TAX SERVICES' (Accounts and Corp Tax, MTD ITSA, VAT), and 'SYSTEM' (Settings, Other Users, User Profile, Change Password, 2 Factor Auth, Billing, Logout). The 'Billing' option is currently selected. The main content area displays a 'SECURE CHECKOUT' modal titled 'Pay to submit this period'. The modal explains that a single payment unlocks CorpTax and Companies House filing. It shows a 'Submission fee' of £10.00 (Standard) and 'VAT (20%)' of £2.00, resulting in a 'Total due today' of £12.00. Below this, there are payment options: VISA, Mastercard, AMEX, Apple Pay, and Google Pay. A large blue button says 'Continue to secure checkout · £12.00'. A link for 'Cancel and return' is also present. At the bottom of the modal, it states 'Payments are processed securely by Stripe. We never see your card details.' The footer of the application shows '© 2026. Powered by Tax Optimiser v1.0.0.10 | Leave a review'.

Before you can send

The wizards start by checking the period is actually ready, and list anything outstanding with a button next to each item:

- **Take the accounts out of draft** — and sign them: the **Sign Accounts** action in View Accounts records the approval, and the **director signage date** is set alongside.
- **Companies House authentication code** — the 6-character code Companies House posts to the registered office (the *How to obtain* link covers requesting one).
- **Presenter ID and password** — your Companies House presenter account for software filing (*How to apply* explains the one-off registration). Accountant firms set this once at firm level.
- **Government Gateway credentials** — for the HMRC side, entered in Organisation settings.

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Switch Organisations

Alex Example

Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Corporation Tax Submission

Errors

Verification

Review Document

Review Calculation

Send Tax Return

You have the following errors

The accounts are still set to draft

The directors signage date must be set

Warnings

Please check your employee count. The number of employees is required for Companies House statutory accounts. A value of 0 is permitted if correct – you can update this in View Accounts → Notes.

The accounts are still set to draft.

Take out of draft

The directors signage date has not been set.

dd/mm/yyyy

Save Date

Would you like to override the errors?

taxoptimiser

Switch Organisations

Alex Example

Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Accounts Preview

Company Registration No. 99999999 (England and Wales)

EXAMPLE TRADING LTD

ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

DRAFT

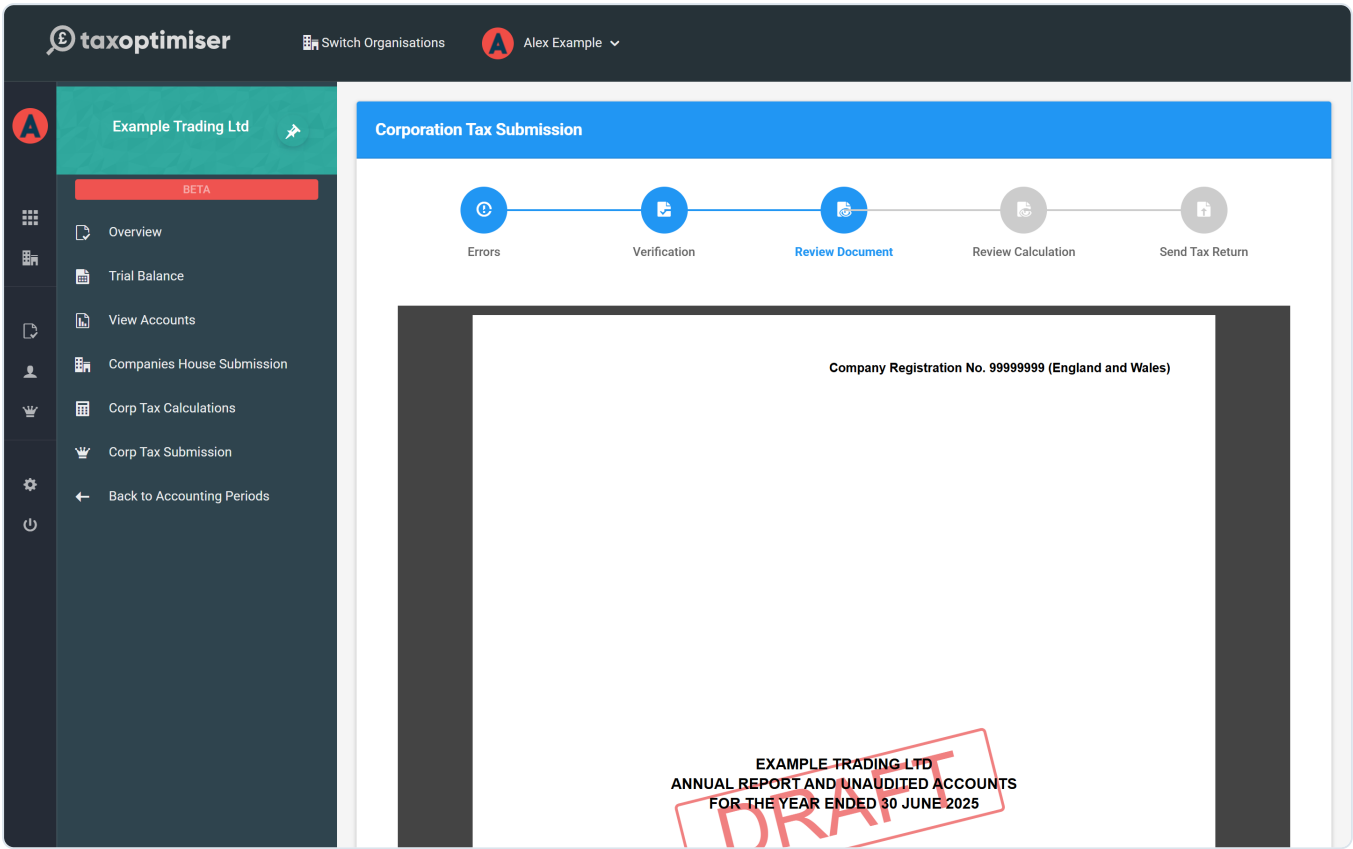
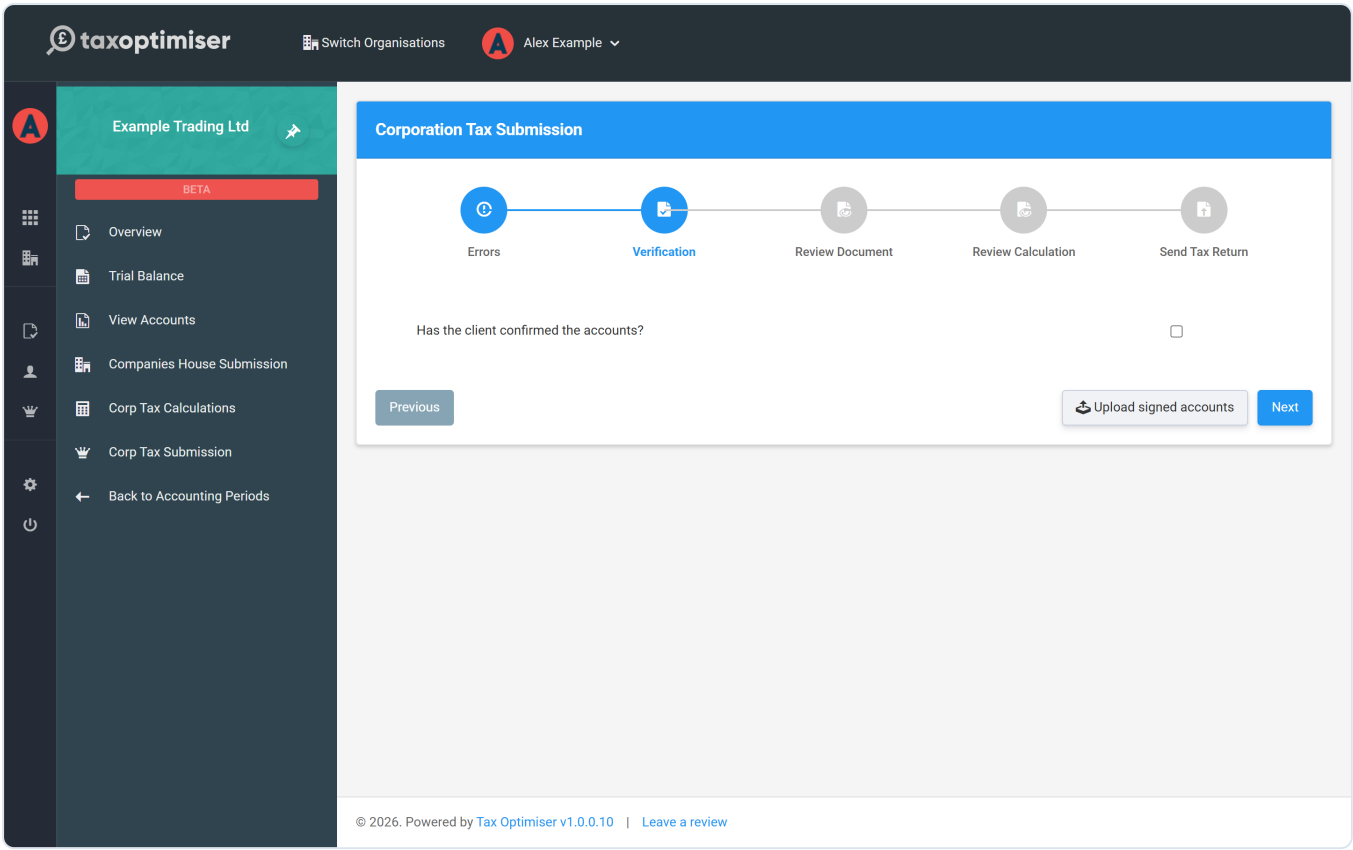
The HMRC wizard

Corp Tax Submission walks five steps: *Errors*, *Verification*, *Review Document*, *Review Calculation* and *Send Tax Return*. Verification asks you to confirm the client has approved the accounts; the two review steps

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embed the final accounts and computation for a last read; the send step confirms the company type and the **director accepting the declaration**, then transmits the CT600 with iXBRL accounts and computation attached to HMRC.



taxoptimiser

Switch Organisations

A

Alex Example

A

Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Corporation Tax Submission

Errors

Verification

Review Document

Review Calculation

Send Tax Return

Company Type

Not applicable

Director Accepting the Declaration

Alex Example

Previous

Upload signed accounts

Next

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The Companies House wizard

Companies House Submission follows the same shape – validation, verification, review, send – filing the filled accounts electronically. Companies House processes electronic filings in minutes to hours, and the submission status on the period overview tracks acceptance automatically.

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Switch Organisations

Alex Example

Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

Back to Accounting Periods

Companies House Submission

Validation

Verification

Review Document

Send Accounts

Companies House Submission Requirements

Company House Authentication Code	Required	Add Auth Code How to obtain
Companies House Presenter ID & Password	Required	Add Presenter Details How to apply
Director Signage Date	Required	Set Date
Account Status	Draft	Take out of draft

☐ Override validation errors and proceed anyway

Previous

Next

After sending

Each submission gets a receipt and its status is polled until HMRC or Companies House accept (or reject, with reasons shown). Once accepted, the period can be **locked** from the Overview so the filed numbers can't drift, and the dashboard deadlines update to the next period. If something needs correcting after acceptance, **Mark as amended** starts an amended filing from the same data.