



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

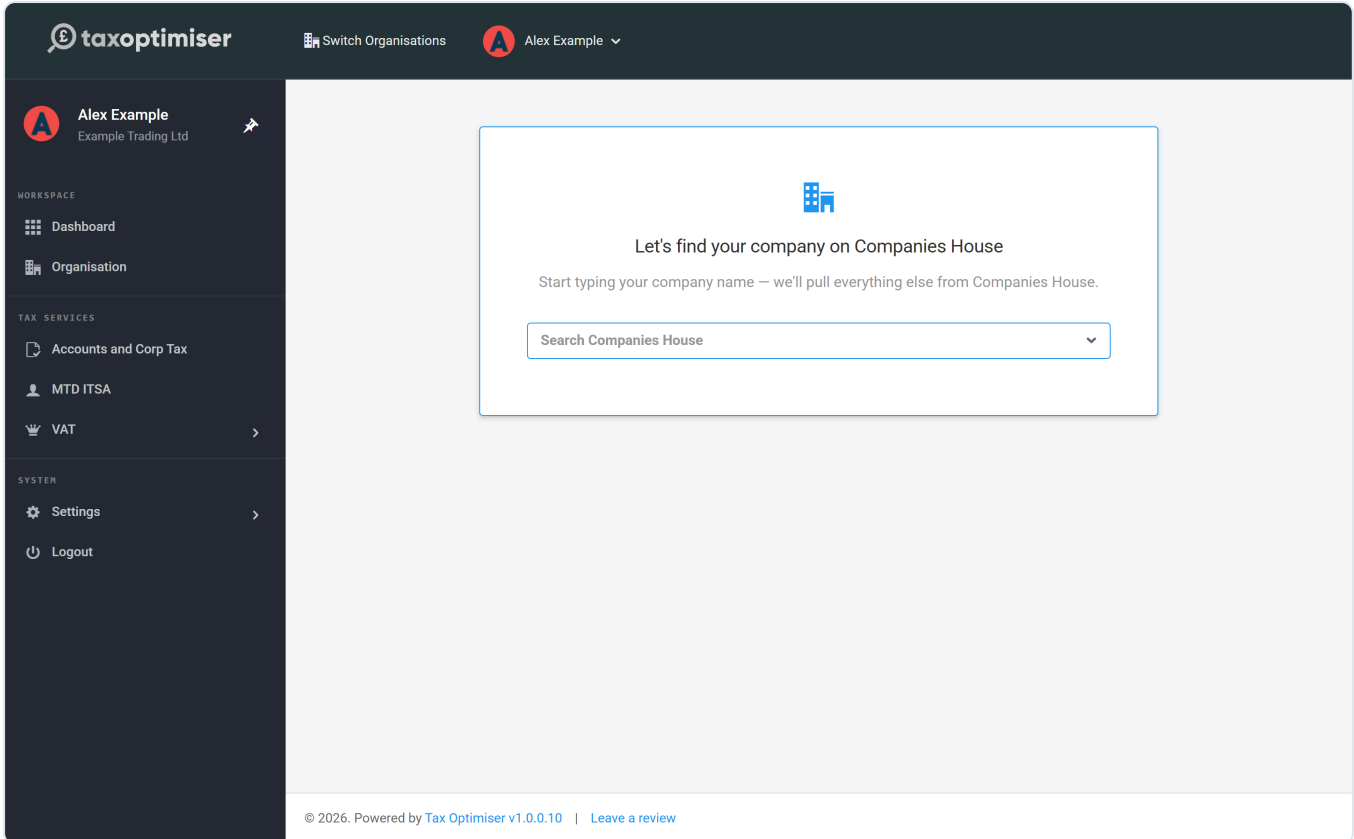
Tax Optimiser prepares and files your company's year-end package in one place: statutory accounts (FRS 105 or FRS 102 1A), the Corporation Tax computation, and the CT600 return – filed directly to HMRC and Companies House. This guide walks the whole journey; this first article gets your company set up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

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 interface. At the top, there is a dark header with the 'taxoptimiser' logo, a 'Switch Organisations' button, and a user profile for 'Alex Example'. On the left, a dark sidebar contains navigation options: 'Alex Example Example Trading Ltd', 'WORKSPACE' (Dashboard, Organisation), 'TAX SERVICES' (Accounts and Corp Tax, MTD ITSA, VAT), and 'SYSTEM' (Settings, Logout). The main content area is light grey and features a white box with a blue icon of a building. The text inside the box reads: 'Let's find your company on Companies House', 'Start typing your company name – we'll pull everything else from Companies House.', and a search input field labeled 'Search Companies House' with a dropdown arrow. At the bottom of the page, there is a footer: '© 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 left sidebar contains navigation options: Workspace (Dashboard, Organisation), Tax Services (Accounts and Corp Tax, MTD ITSA, VAT), and System (Settings, Logout). The main content area is titled 'Example Trading Ltd' and has tabs for 'Company Details', 'Tax & VAT', 'Companies House', and 'System & Defaults'. The 'Tax & VAT' tab is active, showing the following fields:

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

A 'Save' button is located at the bottom right of the form. At the bottom of the page, there is a footer: '© 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).

taxoptimiser 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

Number of Employees

Period dates

Start & End Date
Period start Period end

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

Comparative period (optional)

Comparative Start & End
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)

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.

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

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*.

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
- 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.

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Example Trading Ltd

BETA

Overview

Trial Balance

View Accounts

Companies House Submission

Corp Tax Calculations

Corp Tax Submission

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.

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

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	0.00
Overseas sales	0.00	0.00	0.00	0.00
Sales	0.00	450000.00	0.00	380000.00
Total	0.00	450,000.00	0.00	380,000.00

Other income	Debit	Credit	Comp Debit	Credit
Bank interest receivable	0.00	800.00	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
Total	0.00	800.00	0.00	0.00

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. **Save All** stores the grid; the period Overview checklist ticks off *Trial Balance* once balanced data is present.

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

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

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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.

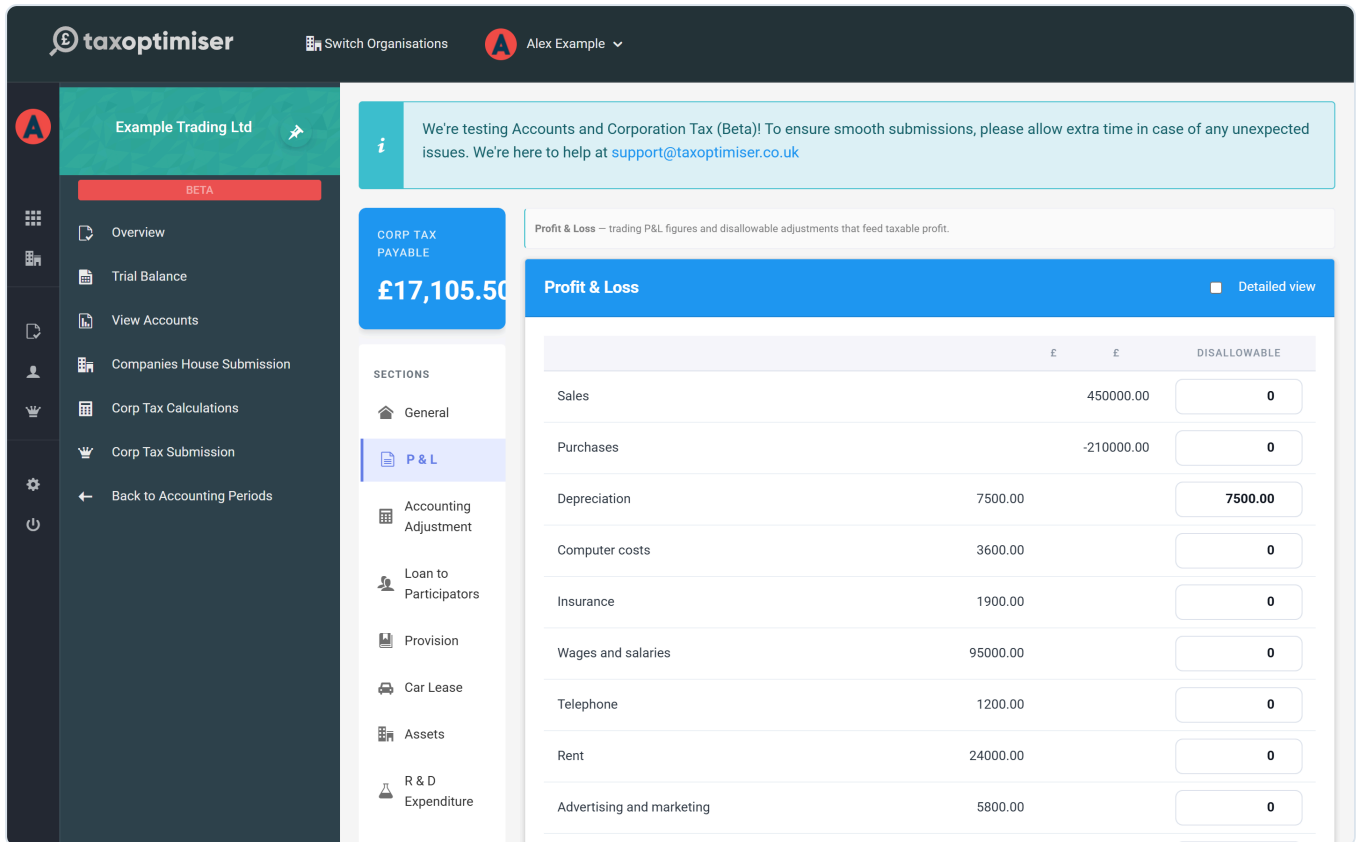
General

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 interface for 'Example Trading Ltd'. The top navigation bar includes the logo, 'Switch Organisations', and the user 'Alex Example'. The main content area is titled 'CORP TAX PAYABLE' with a value of £17,105.50. Below this is the 'General' section, which includes a warning about the beta version and a 'CORPORATION TAX DATES' section showing an accounting period of 01/07/2024 to 30/06/2025 with a 365-day period. The 'GROUP & FILING CONTEXT' section contains several questions with 'Yes' and 'No' buttons: 'Number of 51 % Companies by 01/07/2024?' (0), 'Is the company part of a group that is not small?', 'This return contains estimate figures?', 'Has made cross-border royalty payments?', and 'Is the company in a group payment arrangement this period?'. A left-hand navigation menu lists various sections like Overview, Trial Balance, View Accounts, Companies House Submission, Corp Tax Calculations, Corp Tax Submission, and Back to Accounting Periods.

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 logo, 'Switch Organisations', and the user name 'Alex Example'. The sidebar on the left contains navigation options: Overview, Trial Balance, View Accounts, Companies House Submission, Corp Tax Calculations, Corp Tax Submission, and Back to Accounting Periods. The main content area displays the 'Profit & Loss' section for 'Example Trading Ltd'. A blue box indicates 'CORP TAX PAYABLE £17,105.50'. Below this, a table lists various P&L items with their corresponding amounts and disallowable amounts. The table has columns for '£', '£', and 'DISALLOWABLE'. The items listed are Sales, Purchases, Depreciation, Computer costs, Insurance, Wages and salaries, Telephone, Rent, and Advertising and marketing. The disallowable amounts are 0 for most items, except for Depreciation, which is 7500.00.

	£	£	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.

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Example Trading Ltd

BETA

Overview
Trial Balance
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Companies House Submission
Corp Tax Calculations
Corp Tax Submission
Back to Accounting Periods

CORP TAX PAYABLE
£17,105.50

Accounting Adjustment – 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](#)

SECTIONS
General
P & L
Accounting Adjustment
Loan to Participants
Provision
Car Lease
Assets
R & D Expenditure

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 [Add Donation](#)
Deducted from total profits after trading profit to arrive at profits chargeable.

NAME	ALLOWED ⁱ	DISALLOWED ⁱ	TOTAL
Local charity donation	1,000	0	1,000 ⁱ
Total – 1 donation	1,000	0	1,000

Validate donation total with P&L ⁱ

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 active, displaying a table for 'Plant and Machinery' under the 'General' tab. The table is organized into columns for 'MAIN POOL - 18%' and 'ACROSS POOLS Total'. The data is as follows:

LINE ITEMS	MAIN POOL - 18%	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 shows the Tax Optimiser software interface. The top navigation bar includes the logo, 'Switch Organisations', and the user profile 'Alex Example'. The sidebar on the left lists various sections and sub-sections, with 'Assets' currently selected. The main content area is divided into four tabs: 'General', 'Intangible', 'Fixed Asset Additions', and 'AIA Allocation'. The 'Fixed Asset Additions' tab is active, displaying a form to add a new asset. The form has the following fields and values:

Name	Date	Value	Pool	Brought into use
Computer e	15/09/2024	14000.00	Plant and Mtr	<input type="checkbox"/>

Buttons for 'Add Asset' and 'Save' are visible in the top right corner of the form.

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.

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Example Trading Ltd

BETA

Overview
Trial Balance
View Accounts
Companies House Submission
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Corp Tax Submission
Back to Accounting Periods

Corporation Tax PAYABLE
£17,105.50

SECTIONS
General
P & L
Accounting Adjustment
Loan to Participants
Provision
Car Lease
Assets
R & D Expenditure

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

Assets – fixed-asset additions, disposals and capital allowances pools. Allocate spend to AIA, FYA, main pool or special rate pool.

Capital Assets

Date	General		Intangible		Fixed Asset Additions		AIA Allocation	
	AIA Allowance	Total Allowance	PM Expenditure	PM Allocated	SR Expenditure	SR Allocated		
01/07/2024 - 30/06/2025	1000000	1000000	14,000.00	14	0.00	0		

Save

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	<u>17,105.50</u>

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		<u>800</u>
		<u>92,900</u>
Capital allowances	D2	(14,000)
Adjusted profit		<u>78,900</u>
	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:

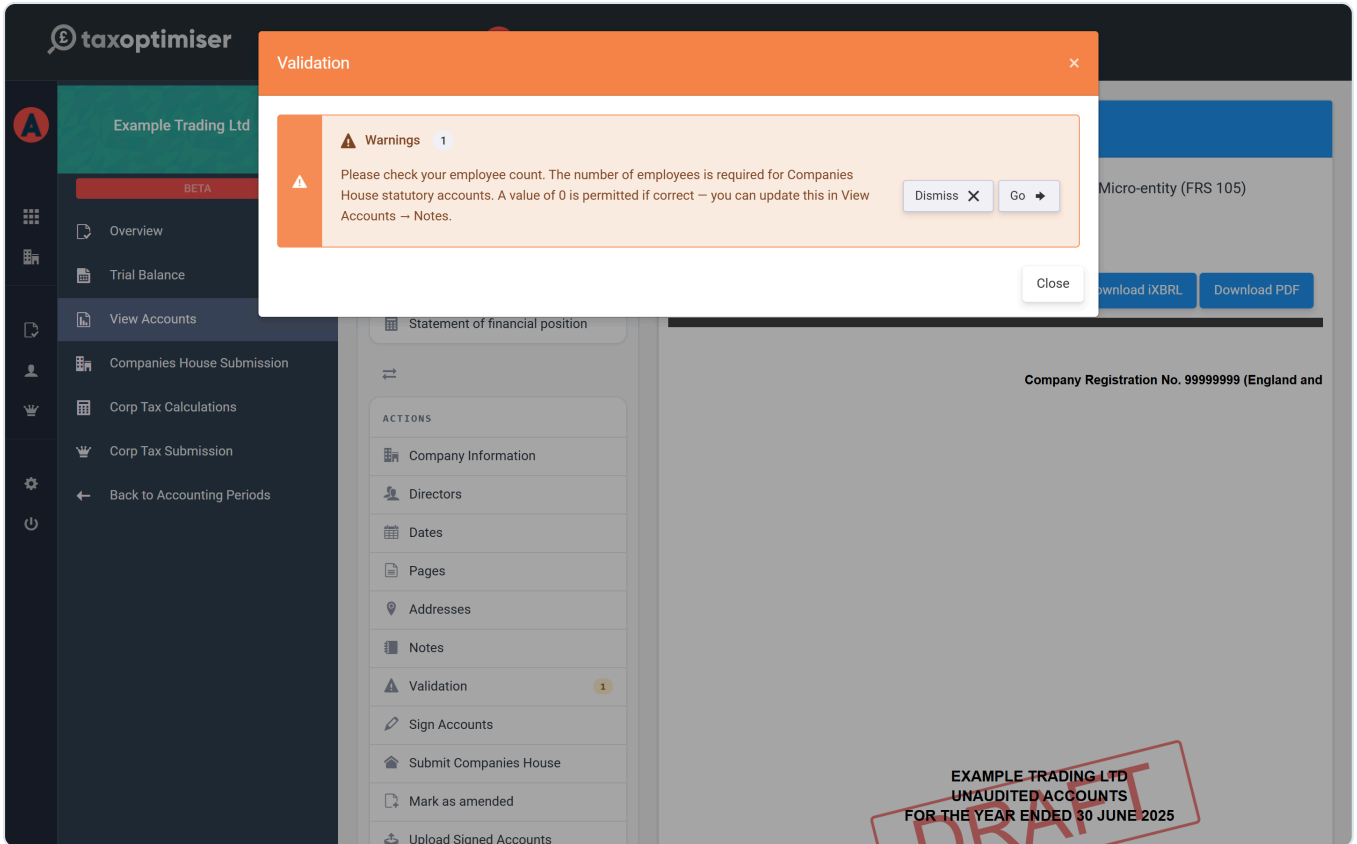
- **Company Information, Dates, Addresses and Pages** – cover-page and report details.
- **Directors** – add the directors who served in the year, and mark who signs the balance sheet.
- **Notes** – the accounts notes, including the employee count Companies House requires.

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 interface. At the top, the logo 'taxoptimiser' is visible, along with 'Switch Organisations' and a user profile 'Alex Example'. The main header shows 'Example Trading Ltd' and a 'BETA' badge. The left sidebar contains navigation options: Overview, Trial Balance, View Accounts (highlighted), Companies House Submission, Corp Tax Calculations, Corp Tax Submission, and Back to Accounting Periods. The central panel has two sections: 'CONTENTS' with links for Cover sheet, Table of contents, Company Information, Directors' report, and Statement of financial position; and 'ACTIONS' with links for Company Information, Directors, Dates, Pages, Addresses, Notes, Validation (with a '1' notification), Sign Accounts, Submit Companies House, Mark as amended, and Upload Signed Accounts. The right panel, titled 'View Accounts', 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 Fillet', with 'Download iXBRL' and 'Download PDF' buttons. The main content area displays 'Company Registration No. 99999999 (England and' and a large red 'DRAFT' watermark with the text 'EXAMPLE TRADING LTD UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025'.

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. The top navigation bar includes the logo, 'Switch Organisations', and the user profile 'Alex Example'. The left sidebar is dark-themed and contains a navigation menu with 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 main content area is a 'SECURE CHECKOUT' modal titled 'Pay to submit this period'. It explains that a single payment unlocks CorpTax and Companies House filing. The payment breakdown 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 'PAY WITH' options for VISA, Mastercard, AMEX, Apple Pay, and Google Pay. A prominent blue button says 'Continue to secure checkout · £12.00'. A 'Cancel and return' link is also present. A security note at the bottom 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.

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. [Save Date](#)

Would you like to override the errors?

Accounts Preview

Company Registration No. 99999999 (England and Wales)

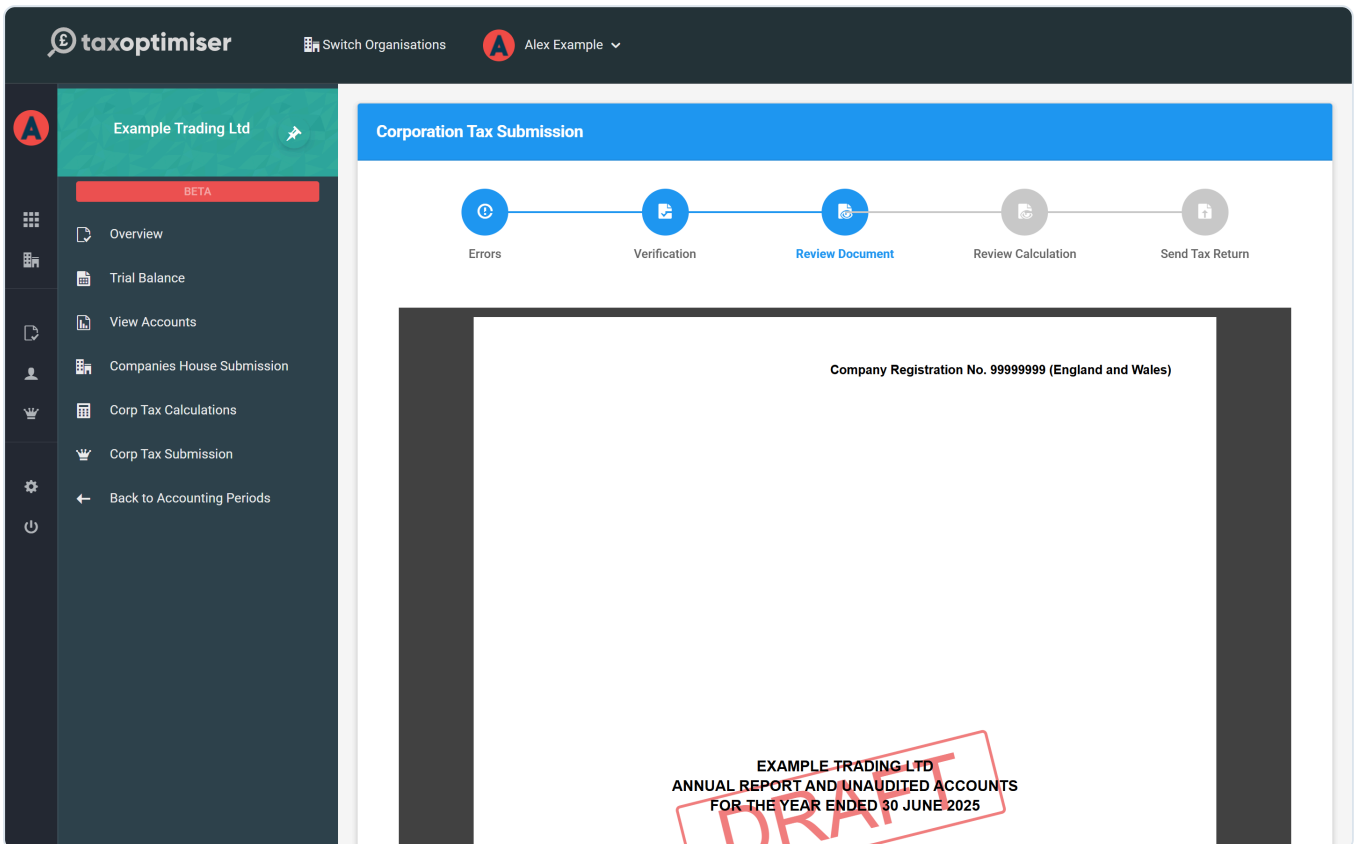
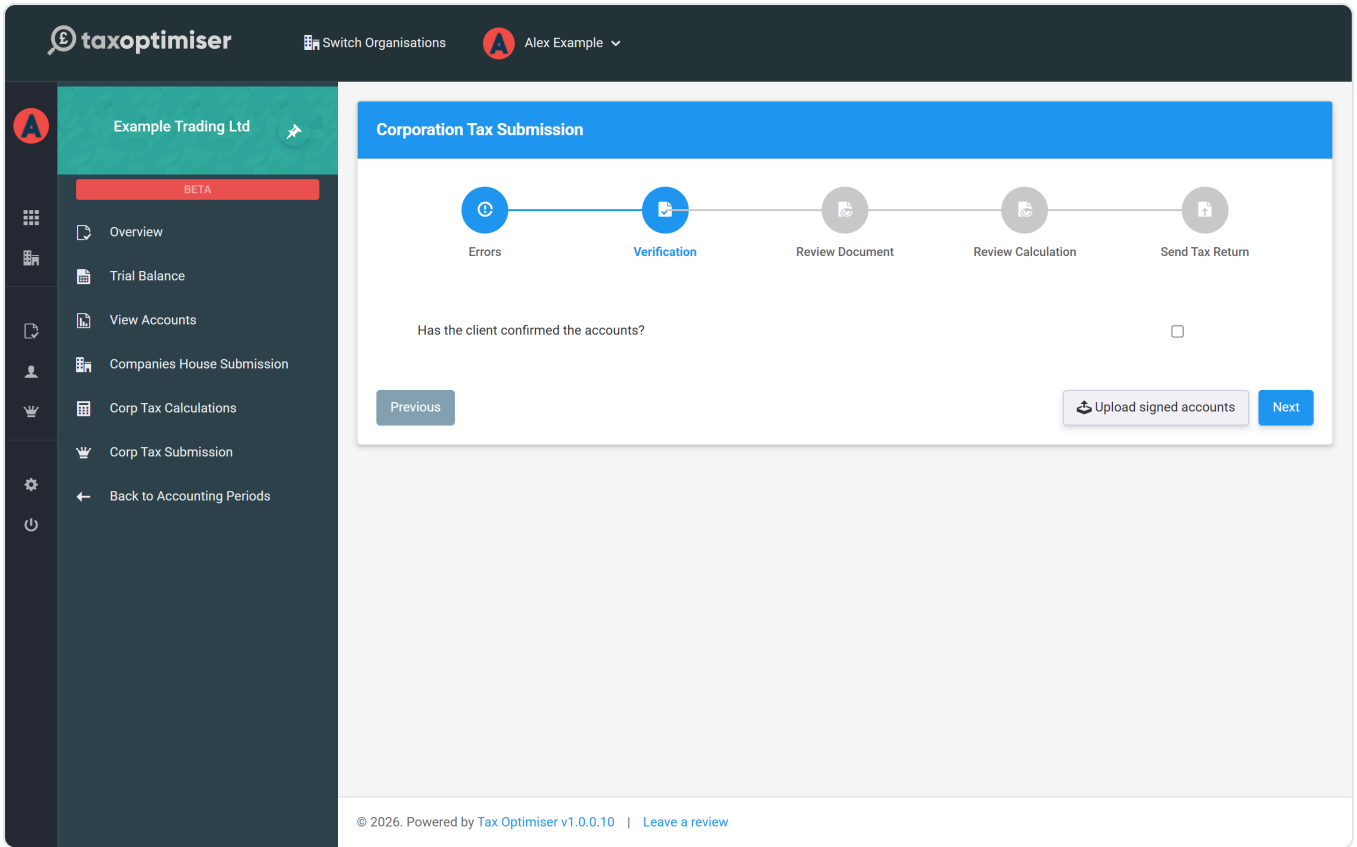
EXAMPLE TRADING LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

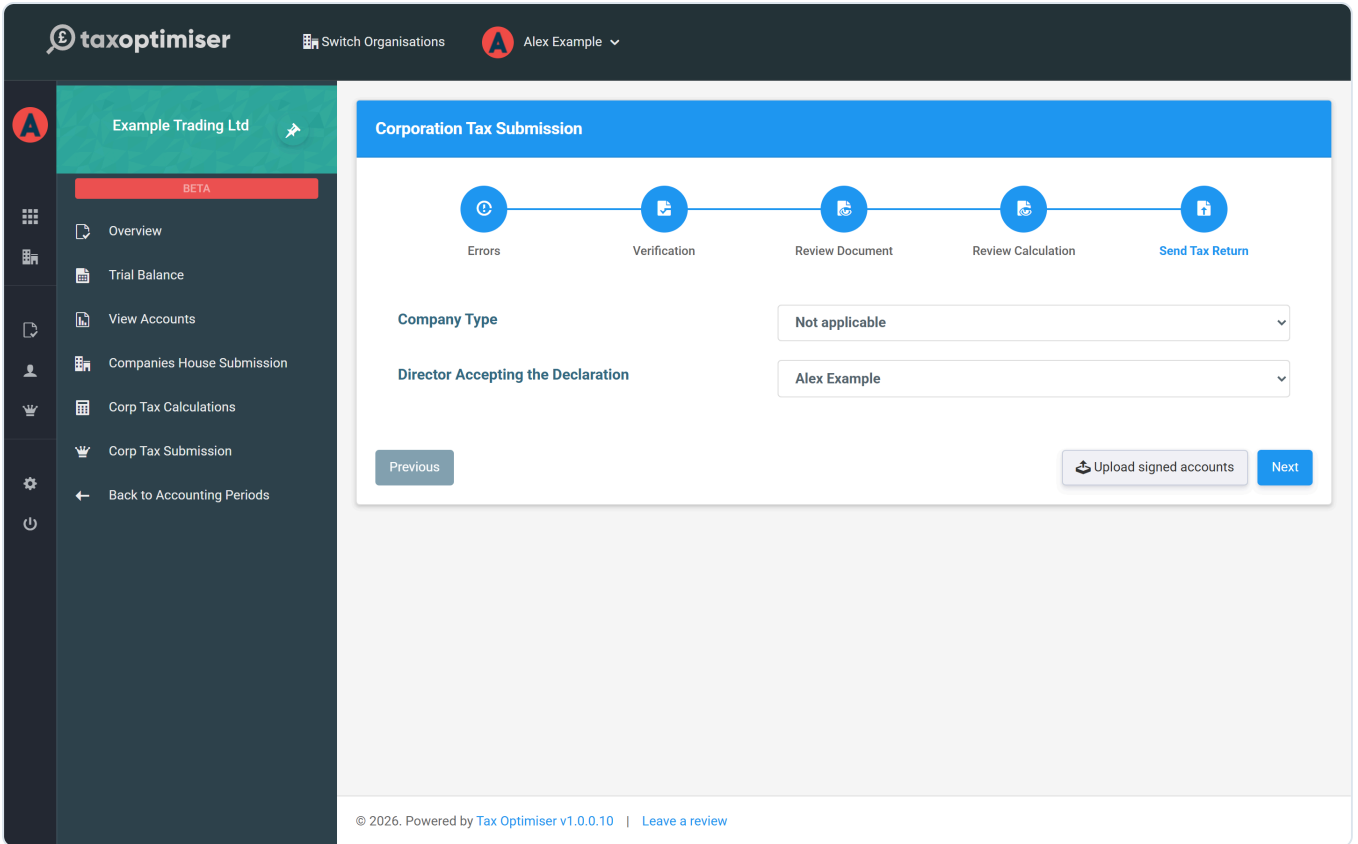
DRAFT

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

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.





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.

The screenshot displays the 'Companies House Submission' workflow in the taxoptimiser application. The sidebar on the left lists various accounting and tax-related functions, with 'Companies House Submission' currently selected. The main panel features a progress indicator with four stages: Validation (active), Verification, Review Document, and Send Accounts. Below this, a table lists submission requirements:

Requirement	Status	Action	Help
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	

At the bottom of the requirements section, there is a checkbox labeled 'Override validation errors and proceed anyway'. Navigation buttons for 'Previous' and 'Next' are located at the bottom of the main content area.

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.