



Your name

John Doe

Your Unique Taxpayer Reference (UTR)

0 0 0 0 0 0 0 0 0 0

For help filling in this form go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## UK property details

1 Number of properties rented out	0 0	3 If you have any income from property let jointly, put 'X' in the box	<input checked="" type="checkbox"/>
2 If all property income ceased in 2024–25 and you do not expect to receive such income in 2025–26, put 'X' in the box and consider if you need to fill in the 'Capital Gains Tax summary' page	X	4 If you're claiming Rent a Room relief and your rents are £7,500 or less (or £3,750 if let jointly), put 'X' in the box	<input checked="" type="checkbox"/>

## Furnished holiday lettings (FHL) in the UK or European Economic Area (EEA)

You need to fill in one page for UK businesses and a separate page for EEA businesses. Read the notes.

5 Income – the amount of rent and any income for services provided to tenants	£ 0 0 0 0 0 0 0 0 · 0 0	11.1 Electric charge-point allowance	£ 0 0 0 0 0 0 0 0 0 · 0 0
5.1 Property income allowance – read the notes	£ 0 0 0 0 · 0 0	11.2 Zero-emission car allowance	£ 0 0 0 0 0 0 0 0 · 0 0
5.2 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box	X	12 Other capital allowances	£ 0 0 0 0 0 0 0 0 · 0 0
6 Rent paid, repairs, insurance and costs of services provided – the total amount	£ 0 0 0 0 0 0 0 0 · 0 0	13 Adjusted profit for the year – use the working sheet in the notes	£ 0 0 0 0 0 0 0 0 · 0 0
7 Loan interest and other financial costs	£ 0 0 0 0 0 0 0 0 · 0 0	14 Loss brought forward used against this year's profits – read the notes if you have a non-FHL property business loss	£ 0 0 0 0 0 0 0 0 · 0 0
8 Legal, management and other professional fees	£ 0 0 0 0 0 0 0 0 · 0 0	15 Taxable profit for the year (box 13 minus box 14)	£ 0 0 0 0 0 0 0 0 · 0 0
9 Other allowable property expenses	£ 0 0 0 0 0 0 0 0 · 0 0	16 Loss for the year – use the working sheet in the notes	£ 0 0 0 0 0 0 0 0 · 0 0
10 Private use adjustment	£ 0 0 0 0 0 0 0 0 · 0 0	17 Total loss to carry forward	£ 0 0 0 0 0 0 0 0 · 0 0
11 Balancing charges	£ 0 0 0 0 0 0 0 0 · 0 0	18 If this business is in the EEA, put 'X' in the box	<input checked="" type="checkbox"/>
		19 If you want to make a period of grace election, put 'X' in the box	<input checked="" type="checkbox"/>

## Property income

Do not include furnished holiday lettings, Real Estate Investment Trust or Property Authorised Investment Funds dividends/distributions here.

20 Total rents and other income from property £ 0 0 0 0 0 0 0 0 · 0 0	21 Tax taken off any income in box 20 £ 0 0 0 0 0 0 0 0 · 0 0
20.1 Property income allowance – read the notes £ 0 0 0 0 · 0 0	22 Premiums for the grant of a lease – from box E on the working sheet £ 0 0 0 0 0 0 0 0 · 0 0
20.2 If you've used traditional accounting rather than cash basis to calculate your income and expenses, put 'X' in the box <input checked="" type="checkbox"/>	23 Reverse premiums and inducements £ 0 0 0 0 0 0 0 0 · 0 0

## Property expenses

24 Rent, rates, insurance and ground rents £ 0 2 0 0 0 0 0 0 · 0 0	27 Legal, management and other professional fees £ 0 0 0 0 0 0 0 0 · 0 0
25 Property repairs and maintenance £ 0 0 0 0 0 0 0 0 · 0 0	28 Costs of services provided, including wages £ 0 0 0 0 0 0 0 0 · 0 0
26 Non-residential property finance costs £ 0 0 0 0 0 0 0 0 · 0 0	29 Other allowable property expenses £ 0 0 0 0 0 0 0 0 · 0 0

## Calculating your taxable profit or loss

30 Private use adjustment £ 0 0 0 0 0 0 0 0 · 0 0	37 Rent a Room exempt amount £ 0 0 0 0 · 0 0
31 Balancing charges £ 0 0 0 0 0 0 0 0 · 0 0	38 Adjusted profit for the year – use the working sheet in the notes £ 0 0 0 0 0 0 0 0 · 0 0
32 Annual Investment Allowance £ 0 0 0 0 0 0 0 0 · 0 0	39 Loss brought forward used against this year's profits £ 0 0 0 0 0 0 0 0 · 0 0
33 The Structures and Buildings Allowance £ 0 0 0 0 0 0 0 0 · 0 0	40 Taxable profit for the year (box 38 minus box 39) £ 0 0 0 0 0 0 0 0 · 0 0
33.1 Electric charge-point allowance £ 0 0 0 0 0 0 0 0 · 0 0	41 Adjusted loss for the year – use the working sheet in the notes £ 0 0 0 0 0 0 0 0 · 0 0
33.2 Freeport and Investment Zones Structures and Buildings Allowance £ 0 0 0 0 0 0 0 0 · 0 0	42 Loss set off against 2024–25 total income – this will be unusual £ 0 0 0 0 0 0 0 0 · 0 0
34 Zero-emission goods vehicle allowance £ 0 4 4 4 4 0 0 0 · 0 0	43 Loss to carry forward to following year, including unused losses brought forward £ 0 0 0 0 0 0 0 0 · 0 0
34.1 Zero-emission car allowance £ 0 0 0 0 0 0 0 0 · 0 0	44 Residential property finance costs £ 0 0 0 0 0 0 0 0 · 0 0
35 All other capital allowances £ 0 0 0 0 0 0 0 0 · 0 0	45 Unused residential property finance costs brought forward £ 0 0 0 0 0 0 0 0 · 0 0
36 Costs of replacing domestic items – for residential lettings only £ 0 0 0 0 0 0 0 0 · 0 0	