

Working sheet

Section 2

When you've completed boxes 1 to 8 of section 1 for all trades, fill in boxes A to E

Box A Total of boxes 4

£ .

Box B Total of boxes 8 - see the notes

£ .

Box C Box 78 on the [Self-employment \(full\)](#) pages + box 56 on the [Lloyd's underwriters](#) pages + box 21 on the [Partnership](#) pages

£ .

Box D Box B + box C

£ .

Box E Lower of box A and box D

£ .

Transfer the figure in box E to the 'Adjustment to profits chargeable to Class 4 National Insurance contributions' box (box 102 on the [Self-employment \(full\)](#) pages or box 65 on the [Lloyd's underwriters](#) pages or box 27 on the [Partnership](#) pages).

If 2025 to 2026 losses were entered in box C and the figure in box D is more than box A, there may be unused losses. Complete the boxes below if you want to work out the maximum amount of potential unused losses that may be carried forward.

Losses that can be used in 2025 to 2026 (box A minus box B)

£ .

Potential unused losses (box C minus the amount above)

£ .