

Working sheet

Allowable loss 2025 to 2026
(Adjusted loss)

A £

Loss relief used

Year amount
2025 to 2026
(Loss from this tax year set-off against other income from 2024 to 2025)

B £

2024 to 2025

C £

2023 to 2024

D £

2022 to 2023

(Total of boxes C, D and E should equal loss to be carried back to previous years and set-off against income or capital gains)

E £

Total losses claimed in this way (total of boxes B to E)

F £

Balance of allowable loss for 2025 to 2026 (A minus F)

G £

Earlier years' losses

Losses brought forward from earlier years

H £

Losses brought forward from earlier years used this year
(Losses brought forward from earlier years set-off against this year's profit)

I £

Balance of earlier years' losses not yet allowed (H minus I)

J £

Loss carried forward to next year (box G + box J)
(Total losses to carry forward after all other set-offs including unused losses brought forward)

K £