

Property Income & Expenditure Questionnaire
 For the period 6th April 2025 - 5th April 2026
 2026 Self-Assessment Tax Return

<p>1. <i>Property Address:</i></p>			
<p>2. <i>Tenure:</i></p>	Freehold		Length of Lease
	Leasehold		
<p>3. <i>Date of Purchase:</i></p>			
<p>4. <i>Base Cost:</i></p> <p>Original purchase price: <i>(incl. costs such as stamp duty land tax, legal fees, agents commission)</i></p> <p>Cost of any capital improvements to date:</p> <p><i>(Improvements that do not increase the value of the property may be allowable as a deduction for income tax purposes)</i></p>	£		
<p>5. <i>Is the property residential or non-residential?</i></p>			
<p>6. <i>Do you own the property in joint names or as tenants in common with another person?</i></p>	Joint	Tenants in Common	Sole Name
<p>7. <i>Did you ever occupy the property as your main home?</i></p> <p><i>If yes, please state the relevant periods of such occupation:</i></p>	Yes		No

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Property Income	Year ended 5 th April 2026
<p><i>Please provide details of (£):</i> Rental income and other receipts including:</p> <ul style="list-style-type: none"> - ground rents - proceeds from insurance claims - income from letting others tip waste on your land - income for the use of a caravan or houseboat - local authority grants towards the cost of repairs <p><i>(Note 1)</i></p>	
<p>Income from letting furnished rooms in your own home <i>(Note 2)</i></p>	
<p>Income from furnished holiday lettings in the UK or European Economic Area (EEA) <i>(Note 3)</i></p>	
<p>Premiums from leasing UK land <i>(Note 4)</i></p>	
<p>Inducements to take an interest in letting a property (a reverse premium) <i>(Note 5)</i></p>	
<p>Notes</p> <ol style="list-style-type: none"> 1. Please include the rental income you were <i>due</i> to receive during the period 6 April 2025 to 5 April 2026 whether or not you actually received all of this rental income before 5 April 2026. 2. Please advise if you let furnished rooms in your home and your total income was less than the Rent a Room exemption, £7,500 (£3,750 if let jointly). If your total income was more than the exemption, you can either pay tax on the excess, without taking off any expenses, or work out your profit from letting in the usual way. 3. Please note that the Furnished Holiday Lettings (“FHL”) tax regime was abolished from 6th April 2025. 4. If you have received a premium for the grant of a lease of up to 50 years, the premium is part capital and part income. You are taxable on the income element as rent. You must provide use with the premium amount and the duration of the lease so that we can calculate the income element. 5. Any payment or benefit you received as an inducement to take an interest in a property (a 'reverse premium'). 	

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Property Expenditure	Year ended 5 th April 2026
<p><i>Property repairs and maintenance:</i> This includes any expenses that you had to pay out to maintain your property, for example:</p> <ul style="list-style-type: none"> - exterior and interior painting and decorating - damp and rot treatment - stone cleaning - roof repairs - furniture repairs - mending broken windows, doors, and white goods - gas safety certificates - cleaning - gardening - replacement double glazing - plumbing <p>You can only claim capital allowances for any plant and machinery, furniture or fixtures that are part of a commercial building; or part of furnished residential accommodation if it qualifies as a furnished holiday letting.</p>	
<p><i>Replacement Furniture Relief:</i></p> <p>This is for landlords of residential properties (unfurnished, part furnished, fully furnished).</p> <p>They can claim a tax deduction for the capital cost of replacing the following items in the dwelling house of the tenant:</p> <ul style="list-style-type: none"> - moveable furniture - furnishings - household appliances - kitchenware <p><i>Any proceeds from selling the original items?</i></p> <p><i>Any costs incurred in disposing of the original items?</i></p>	

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Property Expenditure	Year ended 5th April 2026
<p><i>Legal, management and other professional fees:</i></p> <ul style="list-style-type: none"> - management fees paid to an agent - rent collection fees - advertising and marketing fees - inventory - professional fees for renewing a lease if less than 50 years - professional fees paid to evict a bad tenant - Accountancy costs for preparing rental accounts - the costs of appealing against a compulsory purchase order <p>You cannot claim for:</p> <ul style="list-style-type: none"> - any costs for the first letting or subletting of a property for more than a year - the costs for agreeing and paying a premium on renewal of a lease - any fee paid for planning permission or registration of title on property purchase 	
<p><i>Loan interest and other financial costs:</i></p> <ul style="list-style-type: none"> -Incidental costs of raising a loan or alternative finance to buy a property that you let, e.g. loan arrangement fees. -Any interest payable on such a loan or alternative finance payments. -Any mortgage interest payable in relation to the rental properties <p><i>From 6 April 2020, the tax relief for finance costs (example, mortgage interest) on residential properties is capped at the basic rate of 20%</i></p>	
<p><i>Rent, rates, insurance, ground rents etc.:</i></p> <ul style="list-style-type: none"> - any rent paid by you for the property - ground rent - business rates - water rates - Council Tax - buildings and contents insurance - insurance paid against loss of rents. 	

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<p>Other expenses:</p> <ul style="list-style-type: none"> - Telephone calls made in relation to the property - Travel costs incurred solely for the purpose of the rental business 	
Information Concerning your Current Tenancy Agreement	
<p>Date Tenancy Commenced:</p> <p>Annual Rent:</p> <p>Please provide us with a copy of the tenancy agreement if we do not already hold a copy.</p>	£
<p>Please use this space to provide any other relevant information on property income and expenditure for the year ended 5th April 2026:</p>	