Use of home as office worksheet

For self-employed people and business partners, not limited companies. Complete Method A, Method B or both, then compare them in section 5. Phone and internet are never part of the flat rate: claim the business share of them in section 4 whichever method you use.

Name	Business	Accounting period (from – to)

1. Method A: simplified flat rate

Count only hours spent working on the business at home. Bands per month: under 25 hours £0; 25 to 50 hours £10; 51 to 100 hours £18; 101 hours or more £26. These are HMRC's rates for 2025/26; check GOV.UK for later years.

Month	Hours worked at home	Flat rate (£)	Month	Hours worked at home	Flat rate (£)
1.			7.		
2.			8.		
3.			9.		
4.			10.		
5.			11.		
6.			12.		

First month of the period (for example May 2025)	Method A total for the period (£)

2. Method B: proportion of actual household costs

Household cost for the period	Annual total (£)	Business %	Business amount (£)
Rent, or mortgage interest only (not capital repayments)			
Council tax			
Electricity			
Gas, oil or other heating			
Water and sewerage			
Buildings and contents insurance			
Repairs to the whole home (not improvements)			
Other (describe):			
Method B total			

3. How the Method B business percentage was worked out

Rooms used for the business, and what for	Total rooms in the home, counted the same way
Share of time those rooms are used for the business (%)	Business % used above, and how it was calculated

Example: 1 of 5 rooms, used for the business 40% of the time, gives 1 ÷ 5 × 40% = 8%. A room used only for the business can affect Capital Gains Tax when the home is sold, so tell your accountant if that applies.

4. Phone and internet (claim under either method)

Cost	Annual total (£)	Business %	Business amount (£)
Home broadband			
Mobile or landline phone			
Other (describe):			

5. Comparison and method chosen

METHOD A	METHOD B	DECISION
Flat rate total: £ _____	Household costs: £ _____	Method used: ☐ A ☐ B
+ phone and internet: £ _____	+ phone and internet: £ _____	Prepared by: _____
= Claim: £ _____	= Claim: £ _____	Date: _____

Notes and assumptions (optional)

For example: months away from home, a room shared with family, a change of home during the period, or why one method was chosen

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