

# Partnership tax return

2014

	Day Month /	to Jay	Month Year	
	Or specify period i	if part year or approve	ed substitute period.	
Notes to help you prepare return are in the <i>Partnership ta instructions 2014</i> (the instructi available on our website <b>ato.g</b>	ax return ions), jov.au	WHEN COMPLETING  ■ Print clearly, using a blace ■ Use BLOCK LETTERS a  \$ M / T # \$  ■ Place X in all applicable	ck pen only.  and print one character in each box.	06590614
Partnership infor	mation			
Tax file number (TFN)  See the Privacy note in the	Taxpayer's declaration	n.	Have you attached any 'other attachments'?	s No
Name of partnership				
Australian business numb	er (ABN)			
Previous name of partners				
If the partnership name has cha	anged, print the previou	us name <b>exactly</b> as shown	on the last tax return lodged.	
Current postal address	militat it assessables an also		and are all	
If the address has not changed,	, print it <b>exactly</b> as sind	own on the last tax return it	oagea.	
Suburb/town			State/territory	Postcode
Country if not Australia				
Postal address on previou	ıs tax return			
If the address has changed, prir		s <b>exactly</b> as shown on the	last tax return lodged.	
Suburb/town			State/territory	Postcode
Country if not Australia				

Full name of the partner to whom notices should be sent If the partner is an individual print details here.
Title: Mr Mrs Miss Ms Other
Surname or family name
First given name  Other given names
If the partner is a company or trust, print details including ABN here.  Name
ABN D D D D D D D D D D D D D D D D D D D
If the partners are making one or more elections this year, write the earliest income year being specified and complete an <i>Interposed entity election or revocation 2014</i> for each election.  If revoking an interposed entity election, print R and complete and attach the <i>Interposed entity election or revocation 2014</i> .  Final tax return No Yes  1 Description of main business activity
Industry code A
2 Status of business – print X at label B1, B2 or B3, whichever is the first applicable option, or leave blank.  Multiple business B1 Ceased business B2 Commenced business B3  Consolidation status – print X at label Z2 if applicable Consolidated subsidiary member Z2
4 Did you sell any goods or services using the internet? Q Yes No

come – excluding for	eiç	gn income				
Business income and expen	ses		W	HOLE DOLLARS ONLY		
Income		Primary production		Non-primary production		Totals
Gross payments where ABN not quoted	C		D			
Gross payments subject to foreign resident withholding			В			
Assessable government industry payments	E	CODE	F	co	DE	
Other business income	G		н			
Total business income						
Expenses						
Foreign resident withholding expenses					P	
Contractor, sub-contractor and commission expenses					C	
Superannuation expenses					D	
Cost of sales				/[	E	
Bad debts					F	
Lease expenses					G	
Rent expenses					Н	
Total interest expenses					ı	
Total royalty expenses					J	
Depreciation expenses					K	
Motor vehicle expenses					L	
Repairs and maintenance					M	
All other expenses					N	
Total expenses – labels P to N					0	
Reconciliation items  Add: Income reconciliation		1 / [		1	7 _	
adjustments  Add: Expense reconciliation					_ <b>A</b>	
adjustments  Net income or loss					В	
from business	Q		R		S	/

Г			
8	Partnerships and trusts Primary production		
	Distribution from partnerships	A	
	Share of net income from trusts	z,	
	Deductions relating to amounts shown at <b>A</b> and <b>Z</b>		/
	Non-primary production	Net primary production amount	/ L
	Distribution from partnerships, less foreign income	B ,	
	Share of net income from trusts, less capital gains, foreign income and franked distributions	R	
	Deductions relating to amounts shown at <b>B</b> and <b>R</b>	T,	
	Franked distributions from trusts	F	
C	Deductions relating to franked distributions from trusts in label <b>F</b>	G	,
		Net non-primary production amount	
	Distributions of foreign income	e must be included at item 22 or 23.	
	Share of credits from income		
	Share of credit for tax withheld where ABN not quoted	<b>c</b> ,	
	Share of franking credits from franked distributions	D , , , , , , , , , , , , , , , , , , ,	
	Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions	E	
	lit for TFN amounts withheld from payments from closely held trusts	o	
1	Share of credit for tax withheld from foreign resident withholding	U	
9	Rent Gross	rent <b>F</b> , , , , , , , , , , , , , , , , , , ,	
	Interest deduct	tions G , , , , , , , , , , , , , , , , , ,	
	Capital works deduct	tions X , , , , , , , , , , , , , , , , , ,	
	Other rental deduct	tions <b>H</b> ,	
		Net rent , , , , , , , , , , ,	
10	Forestry managed investn	ment scheme income Q , , , , , , , , , , , , , , , , , ,	
11	Gross interest – including Au	ustralian Government loan interest	_
	TFN amounts with from gross inte		
12		Unfranked amount <b>K</b>	
		Franked amount L	
	TFN amounts withl from divide		┙
14		- give details	
	Type of income		,
		□	
15	Total of items 5 to 14	Add up the boxes.	

Г	Partnership TFN Partnership TF
De	eductions
16	Deductions relating to Australian investment income P , , , , , , , , , , , , , , , , , ,
17	Forestry managed investment scheme deduction D , , , , , , , , , , , , , , , , , ,
18	Other deductions – show only deductions not claimable at any other item  Name of each item of deduction  Amount
	Total of items 16 to 18
	Net Australian income or loss  Subtract item 19
	Net Australian income or loss from item 15. \$
Fc	preign income
22	Attributed foreign income Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?  If you answered Yes at label S, complete and attach an International dealings schedule 2014.
23	Other assessable foreign source income – other than income shown at item 22  Gross B , Net V , Net V , Net X / Also include at label D Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.  Australian franking credits from a New Zealand franking company that you have received indirectly through a partnership or trust.
24	Total of items 20 to 23  Total net income or loss – add the boxes.



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O	verseas transactions / thin capitalisation
29	Overseas transactions Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?  W Yes No
	Did the thin capitalisation provisions apply? • Yes No
	Interest expenses overseas D , , , , , , , , , , , , , , , , , ,
	Royalty expenses overseas E , , , , , , , , , , , , , , , , , ,
	If you answered <b>Yes</b> at label <b>W</b> or <b>O</b> or completed <b>D</b> or <b>E</b> , complete and attach the <i>International dealings schedule 2014.</i>
	Transactions with specified countries  Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or
	Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?
30	Personal services income  Does your income include an individual's personal services income?  N Yes No
	Total amount of PSI included at item 5 income labels A , , , , , , , , , , , , , , , , , ,
	Total amount of deductions against PSI included at item 5 expense labels
	Did you satisfy the results test in respect of any individual? C Yes No
Do	you hold a personal services business (PSB) determination in respect of any individual?  Ves No
	For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).
	Unrelated clients test <b>E1</b> Employment test <b>E2</b> Business premises test <b>E3</b>
Ta	nxation of financial arrangements  Taxation of financial arrangements (TOFA)
	Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules?
	Total TOFA gains M,,,
	Total TOFA losses N , , , , , , , , , , , , , , , , , ,
	TOFA transitional balancing adjustment ○ □, □ □, □ □, □ □, □ □, □ □ · ∞ / □
K	ey financial information
32	All current assets F □ □ □ , □ □ □ , □ □ · ⋈
33	Total assets G □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □
34	All current liabilities
35	Total liabilities J
Pag	

Γ	
Bu	usiness and professional items
26	The following items must be filled in for all partnerships carrying on a business. <b>Business name of main business</b>
36	
27	Purinana addunana of main businana
31	Business address of main business
Subi	urb/town State/territory Postcode
Ш	
38	Opening stock C ·M 43 Total salary and L ·M /
	wage expenses
39	Purchases and other costs  B  ->  Payments to associated persons  M  ->  ->  ->  ->  ->  ->  ->  ->  ->
40	Closing stock D 45 Fringe benefit
	employee contributions
41	Trade debtors E 46 Trading stock Yes No
42	election election Trade creditors H
47	Capital allowances
	Depreciating assets first deducted in this income year
	Intangible depreciating assets first deducted A\$ , , , , , , , , , , , , , , , , , ,
	Other depreciating assets first deducted <b>B</b> \$,,,
	Have you self-assessed the effective life of any of these assets?
	For all depreciating assets
	Did you recalculate the effective life for any of your assets this income year?  No
	Total adjustable values at end of income year <b>E</b> \$ , , , , , , , , , , , , , , , , , , ,
	Assessable balancing adjustments on the disposal of intangible depreciating assets
	Deductible balancing adjustments on the disposal of intangible depreciating assets  G \$
	Termination value of intangible depreciating assets <b>H \$</b>
	Termination value of other depreciating assets
	Deduction for project pool <b>J</b> \$,
	Section 40-880 deduction K\$,,
48	Small business entity simplified depreciation
	Deduction for certain assets A,
	small business pool B , , , , , , , , , , , , , , , , , ,
49	National rental Antional rental affordability affordability scheme National rental affordability scheme tax offset entitlement

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## 51 Statement of distribution – continued

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## 51 Statement of distribution – continued

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### 51 Statement of distribution – continued

PARTNER 4 Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.  INDIVIDUAL NAME	
Title: Mr Mrs Miss Ms Other	
Surname or family name	
First given name  Other given names	
OR	
NON-INDIVIDUAL NAME (company, partnership, trust etc.)	
Postal address	
Suburb/town State/territory	/ Postcode
Country if outside Australia (Australia only)	(Australia only)
	,
Tax file number (TFN)	
Primary production A	
Share of income	
□ Non-primary production ■ □ □ , □ □ □ , □ □ □ · ∞ / □	
Credit for tax withheld where ABN not quoted C	
Franked distributions L , , , , , , , , , , , , , , , , , ,	
Franking credit <b>D</b> , , , , , , , , , , , , , , , , , , ,	
TFN amounts withheld <b>E</b> ,,	
Share of credit for TFN amounts withheld from payments from closely held trusts	
Credit for tax withheld – foreign resident withholding <b>F</b>	
Australian franking credits from a New Zealand franking company	
Share of National rental affordability scheme tax offset	
Share of net financial investment income or loss J	

	_		<b>TAN</b>	-																																			
itle:		Mr	Г	18 ye Mrs ily na		7	d o Miss		der ] N	ſ		June Othe		14 c	loes	s no	ot ha	ave	rea	l an	d ef	fec	tive	CC	ontr	ol c	ve	r th	neir	sha	are	of	inco	om	e, p	orir	it th	eir ı	name
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