

Partnership tax return

2023

Or specify period	year to Day Month Year to difference to approve substitute period.
	When completing this return
Notes to help you prepare this tax return are in the <i>Partnership tax return instructions 2023</i> (the instructions), available on our website ato.gov.au	 When completing this return Print clearly, using a black pen only. Use BLOCK LETTERS and print one character in each box. S M I T H S T Place X in all applicable boxes.
Partnership information	_
Tax file number (TFN)	Have you attached any 'other attachments'?
See the Privacy note in the Taxpayer's declarate	tion.
Name of partnership	
Australian business number (ABN)	
Previous name of partnership	vious name exactly as shown on the last tax return lodged.
Current postal address	
If the address has not changed, print it exactly as	shown on the last tax return lodged.
C. de unde de cours	Chata (tamitan)
Suburb/town	State/territory Postcode
Country if not Australia	
Postal address on previous tax return	ross eventhy as about an the last toy ratura ladged
The address has changed, pilit the previous addi	ress exactly as shown on the last tax return lodged.
Suburb/town	State/territory Postcode
Country if not Australia	

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PARTNERSHIP TAX RETURN 2023

			Pa	irtne	ership TFN		
ncome excludin	ıg :	foreign incon	ne				
Business income a	nd e	expenses		,	WHOLE DOLLARS ONLY		
Income		Primary production			Non-primary production Totals		065907
Gross payments where ABN not quoted	C			D			90723
Gross payments subject to foreign resident withholding (excluding capital gains)				В			
Assessable government industry payments	E		COD	F	CODE		
Other business income	G]/[_	Н]
Total business income							
Expenses Foreign resident withholding expenses (excluding capital gains)					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					1		
Total royalty expenses					J		
Depreciation expenses					K	CODE	Ē
Motor vehicle expenses					L		
Repairs and maintenance					M		
All other expenses					N		
Total expenses – labels P to N]/[_]	/ o		
Reconciliation items Add: Income			1 / [,			
reconciliation adjustments]/		/ A		
Add: Expense reconciliation adjustments]]
Net income or loss from business	Q]/[R	/_ s_		
Net small business income	V				·‰		

PARTNERSHIP TAX RETURN 2023 OFFICIAL: Sensitive (when completed)

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6	Tax withheld	Tax withheld whe	re ABN not quoted	т 🔠, 🗆 🗆],		
		Credit for tax withhe withholding (excl	ld – foreign resident uding capital gains)	U],		
8	Partnerships and						
	Primary production Distribution from pa			,			
	Share of net income f	rom trusts Z ,		, -			
	Deductions amounts shown a						
	Non-primary produ	ction	Net primary product	ion amount	,,		J- X /
		gn income 📮 🔲 , 🗀		,			
	Share of net income fr less capital gains, foreig and franked di	gn income R , stributions	<u> </u>	,			
	Deductions amounts shown a	relating to t B and R T,		.			
	Franked distributions f	rom trusts F ,					
	Deductions relating distributions from trusts	to franked in label F G ,					
		Net	non-primary product	ion amount	,,		J- X
			ncluded at item 22 or	23.			
	Share of credits from Share of credit for tax where ABN n	x withheld 🛌 🦳 🧧		·%			
	Share of franking cr franked dis	edits from					
	Share of credit for TFN withheld from interest, and unit trust di	l amounts dividends E					
Cre	edit for TFN amounts with payments from closely	nheld from					
	Share of credit for ta – foreign resident w	x withheld					
	(excluding cap		,,				
9	Rent	Gross rent F		, □□□⋅∞			
	Inte	rest deductions G	 ,				
	Capital wo	orks deductions X	 ,	,			
	Other re	ntal deductions H		,			<i> </i>
				Net rent			J• % /
10) Forestry manage	d investment sch	eme income	(Q ,],	.₩
11	I Gross interest – ir	ncluding Australian G	overnment loan intere	st	J		·%
		nounts withheld m gross interest	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-	الالله والاللال	

		Partnership TFN	_
12	2 Dividends	Unfranked amount Franked amount	K
	TFN amounts withheld from dividends N ,	Franking credit	M
14	Other Australian income – give details Type of income	• • • • • • • • • • • • • • • • • • •	_
15	5 Total of items 5 to 14	Add up the boxes.]_,,,,
De	eductions		
16	Deductions relating to Australian inves	tment income	P,
17	Forestry managed investment scheme	deduction	D,
18	Other deductions – show only deductions in Name of each item of deduction A	mount	Q,,
19	Total of items 16 to 18		
20	Net Australian income or loss	Subtract item 19	



_	
Fo	oreign 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 2023.
	If you allowered 165 at laber 5, complete and attach an international dealings schedule 2020.
23	Gross B , Net V Foreign income tax offset Z 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
24	Total of items 20 to 23 Total net income or loss – add the boxes.
	-
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 affect you? Yes No
	Interest expenses overseas D , , , , , , , , , , , , , , , , , ,
	Royalty expenses overseas E
	If you answered Yes at label W or O or completed D or E , complete and attach the <i>International dealings schedule 2023.</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? No 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? 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 E1 Employment test E2 Business premises test E3

	Partnership TFN
Га	xation of financial arrangements
31	Taxation of financial arrangements (TOFA)
	Total TOFA gains M , , , , , , , , , , , , , , , , , ,
	Total TOFA losses N , , , , , , , , , , , , , , , , , ,
32	Non-Concessional MIT Income (NCMI) Business income Primary production
	Non-Concessional MIT Income (NCMI) A , , , , , , , , , , , , , , , , , ,
	Excluded from NCMI B , , , , , , , , , , , , , , , , , ,
	Note: Amounts shown at A and B must also be included at 5G PP - Other business income
	Non-primary production Non-Concessional MIT Income (NCMI) C , , , , , , , , , , , , , , , , , ,
	Excluded from NCMI D , , , , , , , , , , , , , , , , , ,
	Note: Amounts shown at C and D must also be included at 5H Non-PP - Other business income
	Partnerships and trusts Primary production Neg Consessings MIT Income (NCMI) Primary production
	Non-Concessional MIT Income (NCMI) E , , , , , , , , , , ,
	Note: Amounts shown at E and F must also be included at 8A Distribution from partnerships
	Non-Concessional MIT Income (NCMI) G , , , , , , , , , , , , , , , , , ,
	Excluded from NCMI H , , , , , , , , , , , , , , , , , ,
	Note: Amounts shown at G and H must also be included at 8Z Share of net income from trusts
	Non-Primary production Non-Concessional MIT Income (NCMI)
	Excluded from NCMI J , , , , , , , , , , , , , , , , , ,
	Note: Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income
	Non-Concessional MIT Income (NCMI) K , , , , , , , , , , , , , , , , , ,
	Excluded from NCMI L , , , , , , , , , , , , , , , , , ,
	Note: Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions



•			
Ke	ey financial information	n	
33	All current assets F		
34	Total assets G		
35	All current liabilities		
36	Total liabilities J		, □ □ □ ·∞
— Bı	usiness and professio	nal items	
The	following items must be filled in for all p	artnerships carrying on a l	business.
37	Business name of main busines	s 	
38	Business address of main busin	ess	
Subl	urb/town		State/territory Postcode A
39	Opening stock C	->< 44	Total salary and wage expenses
40	Purchases and other costs B	. _M 45	Payments to associated persons M
41	Closing stock D	CODE 46	Fringe benefit
40	Trade debtara F	20	employee T ·%
42	Trade debtors E	47	Trading stock election Yes No
43	Trade creditors H	· X 48	Aggregated
			turnover Select your aggregated turnover range A to P) (select range A to P)
			Aggregated turnover V
49	Capital allowances		
	Depreciating assets first deducted in Intangible depreciating assets fi	·	
	Other depreciating assets fi		
	Have you self-a	assessed the	
	effective life of any of the	nese assets?	

		Partne	ership TFN			
49 Capital allow	ances – continued					
	you making a choice to opt out ensing for some or all of your eli		(A – Son	ne eligible ass	sets; B – All eligi	ble assets)
	Number of assets you are	opting out for Q				
If you complete S and T , you must	Value of assets you are o	opting out for	R \$			· %
also complete item 48U Select	Temporary full expensing	g deductions	\$ \$, _ [· %
your aggregated turnover range.	Number of assets you ar	e claiming for				
For all deprecia	ating assets					
	Did you recalculate the ef any of your assets this i		Yes N	lo 📗		
	Total adjustable values at end of	income year	\$,[· %
	Assessable balancing adjust disposal of intangible deprec		* \$, _ [· %
	Deductible balancing adjusti disposal of intangible depred		\$			· % (
Termi	nation value of intangible depred	ciating assets H	ı \$, _ [· %
Т	ermination value of other depred	ciating assets	 \$			· % (
	ent year accelerated depreciation or assets using Backing busines		ı \$,[· %
	Deduction for	project pool	J \$, [· %
	Section 40-88	30 deduction K	(\$			· % (
50 Small busines	ss entity simplified deprec	iation				
	D	eduction for certa	ain assets 🛕			-≫(
		Deduction for small busi				· % (
51 National renta affordability s		National rental af neme tax offset e	ffordability ntitlement F [
52 Small busines	ss boost					
	Small business skills and	training boost	A,			· % (
	Small business technology inv	estment boost	в			·×
53 Income tests	Net financial in	vestment income	e or loss G			- ∞ /□
	Net renta	l property income	e or loss H			· % /



PARTNER 1

Statement of distribution

54 Statement of distribution

Note: It is not an offence not to quote a TFN. However, TFNs help the ATO to correctly identify each partner's tax records. The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information on this tax return. We need this information to help us administer the taxation laws. We may give this information to other government agencies authorised in taxation law – for example, the Australian Bureau of Statistics and the Reserve Bank of Australia.

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Page 10 OFFICIAL: Sensitive (when completed) PARTNERSHIP TAX RETURN 2023

PARTNER 1 – continued Primary production PP - NCMI A1 PP – Excluded from NCMI A2 Share of income Non-primary production Non-PP - NCMI **B1** Non-PP – Excluded from NCMI **B2** Credit for tax withheld where ABN not quoted Franked distributions Franking credit TFN amounts withheld Share of credit for TFN amounts withheld from payments from closely held trusts Credit for tax withheld – foreign resident withholding (excluding capital gains) Australian franking credits from a New Zealand franking company Share of net small business income Share of National rental affordability scheme tax offset Share of net financial investment income or loss Share of net rental property income or loss Share of exploration credits

PARTNERSHIP TAX RETURN 2023 OFFICIAL: Sensitive (when completed)



54 Statement of distribution – *continued*

PARTNER 2
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 Day Month Year
Tax file number (TFN) Date of birth / / / / / / / / / / / / / / / / / / /
Title: Mr Mrs Miss Ms Other
First given name Other given names
Residential address
Suburb/town State/territory Postcode
Country if outside Australia (Australia only) (Australia only) (Australia only)
OR
NON-INDIVIDUAL
Tax file number (TFN) Australian business number (ABN)
NAME (company, partnership, trust etc.)
Business address
Suburb/town State/territory Postcode
Country if outside Australia (Australia only) (Australia only) (Australia only)

ge 12 **OFFICIAL: Sensitive** (when completed) PARTNERSHIP TAX RETURN 2023

PARTNER 2 – continued Primary production PP - NCMI A1 PP – Excluded from NCMI A2 Share of income Non-primary production Non-PP - NCMI **B1** Non-PP – Excluded from NCMI **B2** Credit for tax withheld where ABN not quoted Franked distributions Franking credit TFN amounts withheld Share of credit for TFN amounts withheld from payments from closely held trusts Credit for tax withheld – foreign resident withholding (excluding capital gains) Australian franking credits from a New Zealand franking company Share of net small business income Share of National rental affordability scheme tax offset Share of net financial investment income or loss Share of net rental property income or loss Share of exploration credits

PARTNERSHIP TAX RETURN 2023 **OFFICIAL: Sensitive** (when completed)



54 Statement of distribution – *continued*

PARTNER 3
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
Tax file number (TFN) Date of birth / / / / / / / / / / / / / / / / / / /
Title: Mr Mrs Miss Ms Other
Surname or family name
First given name Other given names
Residential address
Suburb/town State/territory Postcode
Country if outside Australia (Australia only) (Australia only) (Australia only)
OR .
NON-INDIVIDUAL
Tax file number (TFN) Australian business number (ABN)
NAME (company, partnership, trust etc.)
Business address
Suburb/town State/territory Postcode
Country if outside Australia (Australia only) (Australia only) (Australia only)

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PARTNER 3 – continued Primary production PP - NCMI A1 PP – Excluded from NCMI A2 Share of income Non-primary production Non-PP - NCMI **B1** Non-PP – Excluded from NCMI **B2** Credit for tax withheld where ABN not quoted Franked distributions Franking credit TFN amounts withheld Share of credit for TFN amounts withheld from payments from closely held trusts Credit for tax withheld – foreign resident withholding (excluding capital gains) Australian franking credits from a New Zealand franking company Share of net small business income Share of National rental affordability scheme tax offset Share of net financial investment income or loss Share of net rental property income or loss

Share of exploration credits

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