



Tax reference

Date

HM Revenue & Customs office address

[]

[]

Telephone

Issue address

[]

[]

For

Reference

This Notice requires you by law to send us a Tax Return, and any documents we ask for, for the year from 6 April 2008 to 5 April 2009. Give details of all the income and disposals of chargeable assets on which the partners may be charged to tax using:

- the Internet (using 3rd party commercial software).

An instant online acknowledgement will tell you that your Tax Return has been safely received.

To register and enrol for Self Assessment Online for Partnerships go to www.hmrc.gov.uk and from the 'do it online' menu select 'self assessment'; **OR**

- this form and any supplementary Pages you need.

Make sure your Tax Return, and any documents asked for, reach us by:

- **31 October 2009** if you complete a paper Tax Return; **OR**
- **31 January 2010** if you file online.

If this Notice is given after 31 July 2009 then the Tax Return must be received by us by the later of:

- 3 months from the date this Notice was given, or
- 31 January 2010.

You may have slightly longer if the partnership includes a company as a partner.

You should make sure that the information individual partners need in order to complete their personal Tax Returns is given to them as quickly as possible. Some partners may wish to send their personal Tax Returns by 31 October 2009.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They will have to pay interest and may have to pay a surcharge on any tax they pay late. All Tax Returns will be checked and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the Tax Return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

European Economic Interest Groupings (EEIGs) are also required by law to send us a Partnership Tax Return. See page 6 of the Partnership Tax Return Guide for details.

The Partnership Tax Return

We have sent you pages 1 to 8 of the Partnership Tax Return; these cover common types of partnership income, such as trading income. There are other Pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure you have the right Pages. Answer the questions in this form to find out if you have the right ones.

Unless we know you have a tax adviser we have sent you a Partnership Tax Return Guide to help you fill in the Return. If you want a copy, call the Orderline or download from www.hmrc.gov.uk

If you need help:

- refer to the Partnership Tax Return Guide, **OR**
- phone the number above - most questions can be answered by telephone, **OR**
- when the office is closed, phone our Helpline on **0845 9000 444** for general advice.

The green arrows and instructions will guide you through the Partnership Tax Return.

PARTNERSHIP BUSINESS AND INVESTMENT INCOME *for the year ended 5 April 2009*

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the Pages you need to make a complete return of partnership income and related information for the year ended 5 April 2009. If you answer 'Yes', you must make sure that you have the right Pages and then fill in the relevant boxes. If not, go to the next question.

Phone the Orderline on **0845 9000 404 (textphone available)**, or fax **0845 9000 604**, for the appropriate supplementary Pages and Notes. If you live or work abroad you can phone the Orderline on the international access code followed by **(+44) 161 930 8331**, or fax **(+44) 87 0155 5778**. The Orderline is closed Christmas Day, Boxing Day and New Year's Day.

Or go to www.hmrc.gov.uk

Check to make sure you have the right supplementary Pages (including the Partnership Savings Pages - see Question 7) and then tick the box below

Q1	Did the partnership receive any rent or other income from UK property?	YES <input type="checkbox"/>	UK PROPERTY <input type="checkbox"/>
Q2	Did the partnership have any foreign income?	YES <input type="checkbox"/>	FOREIGN <input type="checkbox"/>
Q3	Did the partnership business include a trade or profession at any time between 6 April 2008 and 5 April 2009?	YES <input type="checkbox"/>	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
Q4	Did the partnership dispose of any chargeable assets?	YES <input type="checkbox"/>	CHARGEABLE ASSETS <input type="checkbox"/>
Q5	During the return period has the partnership included any member who is: <ul style="list-style-type: none"> • a company <input type="checkbox"/> • not resident in the UK <input type="checkbox"/> • a partner in a business controlled and managed abroad and who is not domiciled in the UK or is not ordinarily resident in the UK? <input type="checkbox"/> 		If yes, read page 14 of the Partnership Tax Return Guide about filling in the Partnership Statement. If yes, read page 5 the Partnership Tax Return Guide.
Q6	Are you completing this Tax Return on behalf of a European Economic Interest Grouping (EEIG)?	YES <input type="checkbox"/>	If yes, read page 6 of the Partnership Tax Return Guide.

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2009*

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2009. Check the rules on pages 6 to 8 of the Partnership Tax Return Guide. Box numbers 3.3, 3.6, 3.9, 3.74 to 3.81, 3.85 to 3.92, and 3.94 to 3.96 are not used.

■ Partnership details

Name of business

3.1

Description of partnership trade or profession

3.2

Accounting period - *read the notes on page 6 of the Partnership Tax Return Guide*

Start

3.4 / /

End

3.5 / /

• Date of commencement (if after 5 April 2006) **3.7** / /

• Date of cessation (if before 6 April 2009) **3.8** / /

• Tick box 3.10 if you are not required to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 **3.10**

• Tick box 3.11 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116, on page 3) **3.11**

• Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax) **3.12**

• Tick box 3.13 if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box, box 3.116, on page 3). **3.13**

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2009, continued*

■ Capital allowances - summary

	Capital allowances	Balancing charges
● Annual Investment Allowance <i>(include any balancing charges in box 3.17 below)</i>	3.13A £	
● Cars costing more than £12,000 (excluding cars with low CO ₂ emissions) (A separate calculation should be made for each car)	3.14 £	3.15 £
● Other business plant and machinery (including cars with low CO ₂ emissions and cars costing less than £12,000)	3.16 £	3.17 £
● Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure)	3.18 £	3.19 £
● Other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively	3.20 £	3.21 £
Total capital allowances/balancing charges	total of column above 3.22 £	total of column above 3.23 £

● Tick box 3.22A if box 3.22 includes enhanced capital allowances for designated environmentally beneficial plant and machinery

3.22A

■ Income and expenses for this accounting period

If your annual turnover was £30,000 or more, or would be if you traded for a whole year, ignore boxes 3.24 to 3.26. Now fill in page 4.

If your annual turnover was below £30,000, or would be if you traded for a whole year, fill in boxes 3.24 to 3.26 instead of page 4.



● Turnover including other business receipts, and goods etc. taken for personal use (and balancing charges from box 3.23)	3.24 £
● Expenses allowable for tax (including capital allowances from box 3.22)	3.25 £
Net profit for this accounting period (put figure in brackets if a loss)	box 3.24 minus box 3.25 3.26 £

3.116 *Additional information*

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2009, continued*

Income and expenses for this accounting period

You must fill in this page if your annual turnover was £30,000 or more. If your annual turnover was more than £15 million, fill in boxes 3.29, 3.73, 3.82 to 3.98 and 3.117 and send the partnership accounts and computations. Read the notes on page 9 of the Partnership Tax Return Guide.

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27 or exclude VAT? 3.28

Sales/business income (turnover)

3.29 £

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales	3.30 <input type="text"/> £	3.46 <input type="text"/> £
• Construction industry subcontractor costs	3.31 <input type="text"/> £	3.47 <input type="text"/> £
• Other direct costs	3.32 <input type="text"/> £	3.48 <input type="text"/> £

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

3.49 £

Other income/profits

3.50 £

• Employee costs	3.33 <input type="text"/> £	3.51 <input type="text"/> £
• Premises costs	3.34 <input type="text"/> £	3.52 <input type="text"/> £
• Repairs	3.35 <input type="text"/> £	3.53 <input type="text"/> £
• General administrative expenses	3.36 <input type="text"/> £	3.54 <input type="text"/> £
• Motor expenses	3.37 <input type="text"/> £	3.55 <input type="text"/> £
• Travel and subsistence	3.38 <input type="text"/> £	3.56 <input type="text"/> £
• Advertising, promotion and entertainment	3.39 <input type="text"/> £	3.57 <input type="text"/> £
• Legal and professional costs	3.40 <input type="text"/> £	3.58 <input type="text"/> £
• Bad debts	3.41 <input type="text"/> £	3.59 <input type="text"/> £
• Interest and alternative finance payments	3.42 <input type="text"/> £	3.60 <input type="text"/> £
• Other finance charges	3.43 <input type="text"/> £	3.61 <input type="text"/> £
• Depreciation and loss/(profit) on sale	3.44 <input type="text"/> £	3.62 <input type="text"/> £
• Other expenses including partnership charges	3.45 <input type="text"/> £	3.63 <input type="text"/> £

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

boxes 3.51 to 3.63
3.64 £

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64
3.65 £

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses	boxes 3.30 to 3.45 3.66 <input type="text"/> £
• Goods, etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.67 <input type="text"/> £
• Balancing charges (from box 3.23)	3.68 <input type="text"/> £

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68
3.69 £

• Capital allowances (from box 3.22)	3.70 <input type="text"/> £
• Deductions from net profit (add to net loss)	3.71 <input type="text"/> £

boxes 3.70 + 3.71
3.72 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.65 + 3.69 minus box 3.72
3.73 £

TRADING AND PROFESSIONAL INCOME *for the year ended 5 April 2009, continued*

■ Taxable profit or loss for this accounting period

● Adjustment on change of basis 3.82 £

Copy this figure to box 11A in the Partnership Statement

Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73 3.83 £

Copy this figure to box 11 in the Partnership Statement

Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73 3.84 £

Copy this figure to box 12 in the Partnership Statement

Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional 3.93

■ Subcontractors in the construction industry

● Deductions on payment and deduction statements from contractors - construction industry subcontractors only 3.97 £

Copy this figure to box 24 in the Partnership Statement

■ Tax taken off trading income

● Tax taken off trading income (excluding deductions made by contractors on account of tax) 3.98 £

See page 4 of the Partnership Tax Return Guide if you are a 'CT Partnership'.

Copy this figure to box 24A in the Partnership Statement

■ Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover was more than £15 million.

Assets

● Plant, machinery and motor vehicles 3.99 £

● Other fixed assets (premises, goodwill, investments etc.) 3.100 £

● Stock and work in progress 3.101 £

● Debtors/prepayments/other current assets 3.102 £

● Bank/building society balances 3.103 £

● Cash in hand 3.104 £

boxes 3.99 to 3.104

3.105 £

Liabilities

● Trade creditors/accruals 3.106 £

● Loans and overdrawn bank accounts 3.107 £

● Other liabilities 3.108 £

boxes 3.106 to 3.108

3.109 £

box 3.105 minus box 3.109

3.110 £

Net business assets (put the figure in brackets if you had net business liabilities)

Represented by Partners' current and capital accounts

● Balance at start of period* 3.111 £

● Net profit/(loss)* 3.112 £

● Capital introduced 3.113 £

● Drawings 3.114 £

boxes 3.111 to 3.113
minus box 3.114

3.115 £

● Balance at end of period*

* If the capital account is overdrawn, or the business made a net loss, show the figure in brackets.

Box 3.116 'Additional information' is on page 3.

■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2008 to 5 April 2009 (not the accounting period) 3.117 £

PARTNERSHIP STATEMENT (SHORT) for the year ended 5 April 2009

Please read these instructions before completing the Statement

Use these pages to allocate partnership income if the only income for the relevant return period was trading and professional income or taxed interest and alternative finance receipts from banks and building societies. Otherwise you must ask the Orderline for the *Partnership Statement (Full)* pages to record details of the allocation of all the partnership income.

Step 1 Fill in boxes 1 to 29 and boxes A and B as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.

Step 2 Then allocate the amounts in boxes 11 to 29 attributable to each partner using the allocation columns on this page and page 7 (see pages 14 to 17 of the *Partnership Tax Return Guide* for help). If the partnership has more than three partners, please photocopy page 7.

Step 3 Each partner will need a copy of their allocation of income to fill in their personal Tax Return.

PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this statement are returned.

Start / /

End / /

Nature of trade

MIXED PARTNERSHIPS

Tick here if this Statement is drawn up using Corporation Tax rules

Tick here if this Statement is drawn up using tax rules for non-residents

Partnership's profits, losses, income, tax credits, etc.

Tick this box if the items entered in the box had foreign tax taken off

• for an accounting period ended in 2008–09 ▼

from box 3.83 Profit from a trade or profession £

from box 3.82 Adjustment on change of basis £

from box 3.84 Loss from a trade or profession £

• for the period 6 April 2008 to 5 April 2009*

from box 7.9A UK taxed interest and taxed alternative finance receipts £

from box 3.97 CIS deductions made by contractors on account of tax £

from box 3.98 Other tax taken off trading income £

from box 7.8A Income Tax taken off £

from box 3.117 Partnership charges £

* if you are a 'CT Partnership' see page 4 of the *Partnership Tax Return Guide*

Individual partner details

Name of partner

Address

Postcode

Date appointed as a partner (if during 2008–09) / /

Partner's unique taxpayer reference (UTR)

Date ceased to be a partner (if during 2008–09) / /

Partner's National Insurance number

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below

Profit £

Copy this figure to box 7

£

Copy this figure to box 9

Loss £

Copy this figure to box 7

£

Copy this figure to box 26

£

Copy this figure to box 28

£

Copy this figure to box 29

£

Copy this figure to box 27

£

Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal Tax Return

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2008–09)		Partner's unique taxpayer reference (UTR)
7	/ /	8
Date ceased to be a partner (if during 2008–09)		Partner's National Insurance number
9	/ /	10

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below

Profit	11	£	<i>Copy this figure to box 7</i>
	11A	£	<i>Copy this figure to box 9</i>
Loss	12	£	<i>Copy this figure to box 7</i>
	22	£	<i>Copy this figure to box 26</i>
	24	£	<i>Copy this figure to box 28</i>
	24A	£	<i>Copy this figure to box 29</i>
	25	£	<i>Copy this figure to box 27</i>
	29	£	<i>Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal Tax Return</i>

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 2008–09)		Partner's unique taxpayer reference (UTR)
7	/ /	8
Date ceased to be a partner (if during 2008–09)		Partner's National Insurance number
9	/ /	10

Partner's share of profits, losses, income, tax credits, etc.

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages as shown below

Profit	11	£	<i>Copy this figure to box 7</i>
	11A	£	<i>Copy this figure to box 9</i>
Loss	12	£	<i>Copy this figure to box 7</i>
	22	£	<i>Copy this figure to box 26</i>
	24	£	<i>Copy this figure to box 28</i>
	24A	£	<i>Copy this figure to box 29</i>
	25	£	<i>Copy this figure to box 27</i>
	29	£	<i>Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal Tax Return</i>

OTHER INFORMATION for the year ended 5 April 2009

- Q7** Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return? **YES** *If Yes, read the note below*
 Make sure you fill in the Pages for Questions 1 to 4 before answering Question 7

If you ticked the 'Yes' box and the only income was interest, or alternative finance receipts with tax taken off, from banks and building societies, fill in boxes 7.7A to 7.9A below. Otherwise phone the Orderline and ask for the Partnership Savings Pages and leave boxes 7.7A to 7.9A blank. If you have more than one account, enter **totals** in the boxes.

	Amount after tax taken off	Tax taken off	Gross amount before tax
<ul style="list-style-type: none"> Interest and alternative finance receipts from UK banks and building societies, paid with tax taken off for the period 6 April 2008 to 5 April 2009 (not the accounting period) 	7.7A £ <input type="text"/>	7.8A £ <input type="text"/>	7.9A £ <input type="text"/>
		<i>Copy this figure to box 25 in the Partnership Statement</i>	<i>Copy this figure to box 22 in the Partnership Statement</i>

- Q8** Are the details on the front of the Partnership Tax Return wrong? **YES** *If yes, make any corrections on the front of the form*

- Q9** Please give a daytime telephone number (including the area code) in boxes 9.1 and 9.2. *It is often simpler to phone if we need to ask you about your Tax Return.*

Your telephone number	Your adviser's name and address
9.1 <input type="text"/>	9.3 <input type="text"/>
or, if you prefer, your adviser's telephone number	<input type="text"/>
9.2 <input type="text"/>	<input type="text"/>
	Postcode <input type="text"/>

Q10 Other information

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. Page 17 of the Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 3.116 on page 3. **10.1**

Disclosure of tax avoidance schemes – If the Partnership is a party to one or more disclosable tax avoidance schemes, you must complete boxes 10.2 and 10.3. Give details of each scheme (up to three) on a separate line. If the Partnership is party to more than three schemes give further details in the 'Additional information' box, box 3.116, on page 3.

Scheme reference number	10.2	Tax year in which the expected advantage to the partners arises – year ended 5 April	10.3
	<input type="text"/>		<input type="text"/>
	<input type="text"/>		<input type="text"/>
	<input type="text"/>		<input type="text"/>

- Business Premises Renovation Allowance (BPR)** - read page 18 of the Partnership Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 3.21 (and boxes 1.34 and 1.32 from the Partnership UK Property pages) the amounts that relate to any BPR claims or charges. Enter claims to BPR in box 10.4 and charges in box 10.5
- | | | | |
|------|--|------|---|
| 10.4 | Capital allowance £ <input type="text"/> | 10.5 | Balancing charge £ <input type="text"/> |
|------|--|------|---|

Q11 Declaration - I have filled in and am sending back to you the following:

1 TO 5 OF THIS FORM <input type="checkbox"/>	PARTNERSHIP FOREIGN <input type="checkbox"/>
6 & 7 PARTNERSHIP STATEMENT (SHORT) <input type="checkbox"/>	PARTNERSHIP TRADING <input type="checkbox"/>
6 & 7 PARTNERSHIP STATEMENT (FULL) <input type="checkbox"/>	PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS <input type="checkbox"/>
PARTNERSHIP UK PROPERTY <input type="checkbox"/>	PARTNERSHIP SAVINGS <input type="checkbox"/>

I attach **11.1** additional copies of page 7. There were **11.2** partners in this partnership for that period.
Before you send the completed Tax Return back to your current HM Revenue & Customs office, you must sign the statement below.
 If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or you may be prosecuted.

11.3 The information I have given in this Partnership Tax Return, as the nominated partner, is correct and complete to the best of my knowledge and belief.

Signature Date
 Print name in full here:

- If you have signed for someone else, please also:
- state the capacity in which you are signing (for example, as executor or receiver)
 - give the name of the person you are signing for and **your** name and address in the 'Additional information' box, box 3.116, on page 3.
- 11.4**