

Tax reference

Date

Tax Office address

Officer in Charge

Issue address

Telephone

For
Reference

This Notice requires you by law to send me a Tax Return for the year from 6 April 1998 to 5 April 1999. Give details of all the income and disposals of chargeable assets on which the partners may be charged to tax using:

- this form and any supplementary Pages you need; *or*
- other Inland Revenue approved forms; *or*
- the Electronic Lodgement Service (ELS).

Make sure your Tax Return, and any documents asked for, reaches me by 31 January 2000 (you may have slightly longer if the partnership includes a company as a partner). You should ensure 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 in their personal Tax Returns by 30 September 1999.

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 me by 31 January 2000. 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 me 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 me. If the partners are unable to nominate someone, they should ask me 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 me.

European Economic Interest Groupings (EEIGs) are also required by law to send me a Partnership Tax Return. See page 5 of the Partnership Tax Return Guide for details.

You are not required by law to send me a Partnership Tax Return if all the members of the partnership are chargeable to Corporation Tax, but it will help the assessment of the members if you do so.

The Partnership Tax Return

I 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 I 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.

I have sent you a Partnership Tax Return Guide to help you fill it in.

If you need help:

- refer to the Partnership Tax Return Guide, *OR*
- ring the number above - most questions can be answered by telephone, *OR*
- when the office is closed, phone our Helpline on 0645 000 444 for general advice. It is open each evening and at weekends, *OR*
- if you do not want to explain your question on the phone, call in at a Tax Enquiry Centre - look under 'Inland Revenue' in the phone book.

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

Answer Questions 1 to 6 on this page and Question 7 on page 5 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 1999. If you answer 'No', go to the next question. If you answer 'Yes', you must make sure that you have the right Pages and then fill in the relevant boxes.

Ring the Orderline on 0645 000 404 between 8am and 10pm for any supplementary Pages you need.

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 land and property in the UK?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	<div style="background-color: #f00; padding: 2px; display: inline-block;">LAND & PROPERTY</div> YES <input type="checkbox"/>
Q2	Did the partnership have any foreign income?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	<div style="background-color: #900; padding: 2px; display: inline-block;">FOREIGN</div> YES <input type="checkbox"/>
Q3	Did the partnership business include a trade or profession at any time between 6 April 1998 and 5 April 1999?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	If yes, complete boxes 3.2 to 3.120 on pages 2 to 5 as appropriate.
Q4	Did the partnership dispose of any chargeable assets?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	<div style="background-color: #00b0f0; padding: 2px; display: inline-block;">CHARGEABLE ASSETS</div> YES <input type="checkbox"/>
Q5	During the return period has the partnership included any member who is:			
	• a company?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
	• not resident in the UK?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	
	• a partner in a business controlled and managed abroad and who is not domiciled in the UK or is a Commonwealth citizen (or a citizen of the Republic of Ireland) not ordinarily resident in the UK?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	If yes, read page 5 of the Partnership Tax Return Guide.
Q6	Are you completing this Tax Return on behalf of a European Economic Interest Grouping (EEIG)?	NO <input type="checkbox"/>	YES <input type="checkbox"/>	If yes, read page 5 of the Partnership Tax Return Guide.

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999

Remember, 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 1999. Check the rules beginning on page 5 of the Partnership Tax Return Guide. **Note** box numbers 3.1, 3.3 and 3.6 are not used.

■ Partnership details

Name

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 1996)

3.9

 / /

• Date of cessation (if before 6 April 1999)

3.10

 / /

• Tick box 3.5A if you are not required to complete boxes 3.11 to 3.80 and 3.93 to 3.109

3.5A

• Tick box 3.7 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box on page 8)

3.7

• Tick box 3.8A if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.8A

• Tick box 3.8B 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.)

3.8B

■ Income and expenses for this accounting period

If your annual turnover is £15,000 or more, ignore boxes 3.11 to 3.13.

Now fill in page 3

If your annual turnover is below £15,000, fill in boxes 3.11 to 3.13 instead of page 3.

• Turnover, other business receipts, and goods etc. taken for personal use (and balancing charges)	3.11	£ <input style="width: 80%;" type="text"/>
• Expenses allowable for tax (including capital allowances)	3.12	£ <input style="width: 80%;" type="text"/>
Net profit for this accounting period (put figure in brackets if a loss)	3.13	£ <input style="width: 80%;" type="text"/>

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999, continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover is £15,000 or more. If your annual turnover is more than £15 million, fill in boxes 3.16 and 3.60 and send the partnership accounts and computations. Read the notes on page 8 of the Partnership Tax Return Guide.

If you were registered for VAT, do the figures in boxes 3.16 to 3.51 include VAT?

3.14

or exclude VAT?

3.15

Sales/business income (turnover)

3.16 £

Disallowable expenses included in boxes 3.33 to 3.50

Total expenses

• Cost of sales 3.17 £ 3.33 £

• Construction industry subcontractor costs 3.18 £ 3.34 £

• Other direct costs 3.19 £ 3.35 £

box 3.16 minus (box 3.33 + box 3.34 + box 3.35)

Gross profit/(loss)

3.36 £

Other income/profits

3.37 £

• Employee costs 3.20 £ 3.38 £

• Premises costs 3.21 £ 3.39 £

• Repairs 3.22 £ 3.40 £

• General administrative expenses 3.23 £ 3.41 £

• Motor expenses 3.24 £ 3.42 £

• Travel and subsistence 3.25 £ 3.43 £

• Advertising, promotion and entertainment 3.26 £ 3.44 £

• Legal and professional costs 3.27 £ 3.45 £

• Bad debts 3.28 £ 3.46 £

• Interest 3.29 £ 3.47 £

• Other finance charges 3.30 £ 3.48 £

• Depreciation and loss/(profit) on sale 3.31 £ 3.49 £

• Other expenses including partnership charges 3.32 £ 3.50 £

Put the total of boxes 3.17 to 3.32 in box 3.53 below

Total expenses

total boxes 3.38 to 3.50

3.51 £

Net profit/(loss)

boxes 3.36 + 3.37 minus box 3.51

3.52 £

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses 3.53 £

• Goods, etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits 3.54 £

• Balancing charges 3.55 £

Total additions to net profit (deduct from net loss)

box 3.53 + box 3.54 + box 3.55

3.56 £

• Capital allowances 3.57 £

• Deductions from net profit (add to net loss) 3.58 £

box 3.57 + box 3.58

3.59 £

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

boxes 3.52 + 3.56 minus box 3.59

3.60 £

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999, continued

You must fill in this page (leave blank any boxes that do not apply to you)

Capital allowances - summary

	Capital allowances	Balancing charge
● Motor cars (Separate calculations must be made for each motor car costing more than £12,000 and for cars used partly for private motoring.)	3.61 £	3.62 £
● Other business plant and machinery	3.63 £	3.64 £
● Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.65 £	3.66 £
● Other capital allowances claimed (Separate calculations must be made.)	3.67 £	3.68 £
Total capital allowances/balancing charges	total of column above 3.69 £	total of column above 3.70 £

Taxable profit or loss for this accounting period

Note: box numbers 3.71 and 3.72 and 3.74 to 3.78 are not used

Tick box 3.72A if the figure in box 3.73 is provisional 3.72A

Profit or loss from box 3.13 or 3.60 £

Net profit for this accounting period (if loss, enter '0' here) from box 3.73 £ *Copy this figure to box 11 in the Partnership Statement*

Allowable loss for this accounting period (if profit enter '0' here) from box 3.73 £ *Copy this figure to box 12 in the Partnership Statement*

Additional information

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 1999, continued

Boxes 3.81 to 3.91 are not used

Subcontractors in the construction industry

- Deductions made by contractors on account of tax for the period 6 April 1998 to 5 April 1999 £
- Remember to send in SC60s received by the partnership *Copy this figure to box 24 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 is more than £15 million.

Assets	● Plant, machinery and motor vehicles	<input type="text" value="3.93"/> £ <input type="text" value=""/>	
	● Other fixed assets (premises, goodwill, investments etc.)	<input type="text" value="3.94"/> £ <input type="text" value=""/>	
	● Stock and work in progress	<input type="text" value="3.95"/> £ <input type="text" value=""/>	
	● Debtors/prepayments/other current assets	<input type="text" value="3.96"/> £ <input type="text" value=""/>	
	● Bank/building society balances	<input type="text" value="3.97"/> £ <input type="text" value=""/>	
	● Cash in hand	<input type="text" value="3.98"/> £ <input type="text" value=""/>	
			total of boxes 3.93 to 3.98
			<input type="text" value="3.99"/> £ <input type="text" value=""/>
Liabilities	● Trade creditors/accruals	<input type="text" value="3.100"/> £ <input type="text" value=""/>	
	● Loans and overdrawn bank accounts	<input type="text" value="3.101"/> £ <input type="text" value=""/>	
	● Other liabilities	<input type="text" value="3.102"/> £ <input type="text" value=""/>	
			total of boxes 3.100 to 3.102
			<input type="text" value="3.103"/> £ <input type="text" value=""/>
			box 3.99 minus box 3.103
Net business assets (put the figure in brackets if you had net business liabilities)			<input type="text" value="3.104"/> £ <input type="text" value=""/>

Represented by

Partners' current and capital accounts

● Balance at start of period*	<input type="text" value="3.105"/> £ <input type="text" value=""/>		
● Net profit/(loss)*	<input type="text" value="3.106"/> £ <input type="text" value=""/>		
● Capital introduced	<input type="text" value="3.107"/> £ <input type="text" value=""/>		
● Drawings	<input type="text" value="3.108"/> £ <input type="text" value=""/>		
● Balance at end of period*	<input type="text" value="3.109"/> £ <input type="text" value=""/>		
			boxes 3.105 to 3.107 minus box 3.108

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

Partnership trade charges

- Net partnership charges paid in the period 6 April 1998 to 5 April 1999 (not the accounting period) £
- Copy the figure in box 3.110 to box 29 in the Partnership Statement*

Boxes 3.111 to 3.119 are not used

Tax deducted from trading income

- Any tax deducted (excluding deductions made by contractors on account of tax) from trading income £
- Copy this figure to box 24A in the Partnership Statement*

Q7

Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return? *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 other income was interest with tax deducted, from banks, building societies or deposit takers, 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 below blank.

- Interest from UK banks, building societies, and deposit takers paid **with** tax deducted for the period 6 April 1998 to 5 April 1999 (not the accounting period)

Amount after tax deducted	Tax deducted	Gross amount before tax
<input type="text" value="7.7A"/> £ <input type="text" value=""/>	<input type="text" value="7.8A"/> £ <input type="text" value=""/>	<input type="text" value="7.9A"/> £ <input type="text" value=""/>

Copy this figure to box 25 in the Partnership Statement *Copy this figure to box 22 in the Partnership Statement*

PARTNERSHIP STATEMENT (SHORT) for the year ended 5 April 1999

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 from banks, building societies or deposit takers. Otherwise you must ask the Orderline for the full Partnership Statement 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. Remember to 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 12 to 15 of the Partnership Tax Return Guide for help). If the partnership has more than three partners, please photocopy the allocation pages.

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 / /

Finish / /

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.

- for an accounting period ended in 1998-99 Tick this box if the items entered in the box had foreign tax deducted

from box 3.79 Profit from a trade or profession £

from box 3.80 Loss from a trade or profession £

- for the period 6 April 1998 to 5 April 1999

from box 7.9A UK taxed interest £

from box 3.92 SC60 deductions made by contractors £

from box 3.120 Other tax deducted from trading income £

from box 7.8A Income Tax deducted £

from box 3.110 Partnership charges £

Individual partner details

Name of partner

Address

Postcode

Date appointed as a partner (if during 1998-99)

/ /

Partner's tax reference

Date ceased to be a partner (if during 1998-99)

/ /

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 Pages as shown below

Profit £

Copy this figure to box 4.7

Loss £

Copy this figure to box 4.7

£

Copy this figure to box 4.70

£

Copy this figure to box 4.75

£

Copy this figure to box 4.75A

£

Copy this figure to box 4.74

£

Copy this figure to box 15.9 in your personal Tax Return

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 1998-99)		Partner's tax reference
7	/ /	8
Date ceased to be a partner (if during 1998-99)		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 Pages as shown below

Profit	11	£	<i>Copy this figure to box 4.7</i>
Loss	12	£	<i>Copy this figure to box 4.7</i>
	22	£	<i>Copy this figure to box 4.70</i>
	24	£	<i>Copy this figure to box 4.75</i>
	24A	£	<i>Copy this figure to box 4.75A</i>
	25	£	<i>Copy this figure to box 4.74</i>
	29	£	<i>Copy this figure to box 15.9 in your personal Tax Return</i>

Individual partner details

6	Name of partner	
	Address	
	Postcode	
Date appointed as a partner (if during 1998-99)		Partner's tax reference
7	/ /	8
Date ceased to be a partner (if during 1998-99)		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 Pages as shown below

Profit	11	£	<i>Copy this figure to box 4.7</i>
Loss	12	£	<i>Copy this figure to box 4.7</i>
	22	£	<i>Copy this figure to box 4.70</i>
	24	£	<i>Copy this figure to box 4.75</i>
	24A	£	<i>Copy this figure to box 4.75A</i>
	25	£	<i>Copy this figure to box 4.74</i>
	29	£	<i>Copy this figure to box 15.9 in your personal Tax Return</i>

OTHER INFORMATION for the year ended 5 April 1999

Q8 Are the details on the front of the Partnership Tax Return wrong?

NO

YES

If yes, make any corrections on the front of the form

Q9 Please give a daytime telephone number 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

9.1

or, if you prefer, your agent's phone number (also give your agent's name and reference in the 'Additional information' box below).

9.2

Q10 Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. Give details below. Page 16 of the Partnership Tax Return Guide explains the circumstances in which Tax Returns containing provisional figures may be accepted.

10.1

Additional information

Q11 Declaration

I have filled in and am sending back to you the following pages:

Tick

1 TO 5 OF THIS FORM

6 & 7 PARTNERSHIP STATEMENT (SHORT)

6 & 7 PARTNERSHIP STATEMENT (FULL)

PARTNERSHIP LAND AND PROPERTY

Tick

PARTNERSHIP FOREIGN

PARTNERSHIP TRADING

PARTNERSHIP DISPOSAL OF CHARGEABLE ASSETS

PARTNERSHIP SAVINGS

I attach 11.1 additional copies of page 7 showing details of the allocation of profits to partners who were members of the partnership during the period for which information has been returned. There were 11.2 partners in this partnership for that period.

Before you send the completed Tax Return back to your Tax 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)

11.4

- give the name of the person you are signing for and **your** name and address in the 'Additional information' box above.