



Partnership

1991 INCOME TAX RETURN

1 July 1990 to 30 June 1991

(a) Do you need a Section 169A ruling?

(b) Have you attached any 'other attachments'?

Tax File Number

Notes to assist in the preparation of this return are in 'The 1991 Form P Instructions'. Instructions may be obtained from any Taxation Office. Post or deliver this return to a Taxation Office by **31 October 1991**. The address of all Taxation Offices are shown in the Instructions.

Name of partnership
(Use block letters)

Postal address for service of notices
(Use block letters)
If the address is unchanged, please show it **exactly** as shown on the last return lodged. Postcode

Postal address on previous return
If the postal address has changed, insert the postal address **exactly** as shown on the last return lodged. Postcode

Business address (if applicable)
If it is the same as the postal address for service of notices, write 'as above'. Postcode

Full name of the partner
to whom notices should be sent. Mr Mrs Miss Ms (Tick one box)
Surname Christian/given names

• If the Partner is an individual show details here
• If the Partner is a Partnership, Company or Trust Estate show details here

Last return lodged
If no previous return lodged, including where the partnership arose as a result of a reconstitution, write 'First' in the 'Year of last return' block and refer to 'The 1991 Form P Instructions'.
Year of last return Tax Office branch at which that return was lodged File number of former partnership (where first return after reconstitution)

Previous name
If the partnership name has changed, insert the previous name **exactly** as shown on the last return lodged.

Final return
For partnerships where you consider that there will be no requirement to lodge returns in future years (including reconstituted partnerships lodging a final return). If this is the final return of the partnership write 'FINAL' in the box and attach a statement in accordance with the notes in 'The 1991 Form P Instructions'.

Important

Before making the declaration please check to ensure that all income has been disclosed and that the return is true and correct in every detail. If you are in doubt about any aspect of the return, place all the facts before the Taxation Office. The income tax law provides **severe penalties** for false or misleading statements in returns.

Declaration

I declare that:
(a) the partnership has the necessary receipts and other records to substantiate any claims made for car and travel expenses in this return; and
(b) the particulars shown in this return and in the accompanying documents are true and correct in every detail and disclose a full and complete statement of the total income derived from all sources in **and out of** Australia during the year of income.

Signature **Date**

This declaration and all attached documents must be signed by a partner.

Tax agent's certificate

Where the agent is a partnership or a company, this certificate must be signed in the name of the partnership or company, as the case requires, by a person who is registered as a nominee of that partnership or company, and that person's name must also be appended.

Tax agent's phone number Client reference number Contact

I,
having charged a fee directly or indirectly for preparing or assisting in the preparation of this return, hereby certify that this return has been prepared in accordance with the information supplied by the taxpayer.

Agent's signature Date Agent's reference number

Tax Office use only INDICS X

INCOME

		\$	c		
1	Net primary production income (loss)	PPS credit	A	<input type="text"/>	<input type="text"/>
2	Net income (loss) from business other than primary production	PPS credit	C	<input type="text"/>	<input type="text"/>
3	Partnerships and trusts	Net primary production income distribution	E	<input type="text"/>	<input type="text"/>
		Net non-primary production income distribution	F	<input type="text"/>	<input type="text"/>
		Share of Prescribed Payments System (PPS) credit	G	<input type="text"/>	<input type="text"/>
		Share of Imputation credit from franked dividends	H	<input type="text"/>	<input type="text"/>
4	Rent, premiums etc.				
	Gross amount	<input type="text"/>	<input type="text"/>	less Deductions	<input type="text"/>
			I	<input type="text"/>	<input type="text"/>
5	Interest (including Commonwealth Government Loan interest)				J
6	Dividends	Unfranked amount			L
		Franked amount			M
		Imputation credit			N
7	Other Australian income (give details)				
	<input type="text"/>				
	<input type="text"/>				O
8	TOTAL OF ITEMS 1 TO 7				<input type="text"/>

DEDUCTIONS

9	Deductions relating to Australian investment income				P
10	Other deductions (show only Australian source deductions)				Q
11	TOTAL OF ITEMS 9 AND 10				<input type="text"/>
12	NET AUSTRALIAN INCOME (LOSS) - SUBTRACT ITEM 11 FROM ITEM 8				<input type="text"/>
13	Net capital gain				R
14	General net foreign source income (excluding foreign source losses)				
		Foreign tax credit	\$	c	S
			<input type="text"/>	<input type="text"/>	<input type="text"/>
15	Attributed foreign income				
	Did the partnership, during the year of income, have an interest in a foreign company or trust? (write 1 for 'Yes' or 2 for 'No')	T	<input type="text"/>		
	Has the partnership, at any time, transferred property or services to a non-resident trust? (write 1 for 'Yes' or 2 for 'No')	U	<input type="text"/>		
	Expenses relating to attributed income		<input type="text"/>	<input type="text"/>	V
16	TOTAL NET INCOME (LOSS) FROM ALL SOURCES (excluding foreign source losses) - TOTAL OF ITEMS 12 TO 15				<input type="text"/>
17	Overseas transactions				
	Did the partnership engage in overseas transactions with related overseas entities? (write 1 for 'Yes' or 2 for 'No')	W	<input type="text"/>		

Note: Each partner's tax file number is needed to make sure that we correctly identify that partner's tax records. The information requested is needed for taxation purposes. The Tax Office is careful to protect the privacy of personal information. In very limited circumstances, some information may be given to certain government bodies as described in the tax law. For more details on privacy, see the free booklet entitled 'The ATO - Safeguarding your privacy'.

STATEMENT OF DISTRIBUTION OF NET AUSTRALIAN INCOME OR LOSS (AS SHOWN AT ITEM 12), ANY PRESCRIBED PAYMENTS SYSTEM CREDIT AND ANY IMPUTATION CREDITS FOR FRANKED DIVIDENDS (Please enter all appropriate details)

18	(1)	(2)		(3)	(4)	(5)
	Name in full of each partner. Important: If the file number is not shown in column (5), the partner's postal address for service of notices must be shown. If the partner is a trustee, including a trustee company, show the name of the trust estate, not the name of the trustee.	Share of income (including salary or wage paid to the partner)		Share of any credit for tax deducted from prescribed payments (see 'The 1991 Form P Instructions') \$ c	Share of any imputation credit for franked dividends \$	Partner's file number
		Primary production income \$	Income other than primary production \$			
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
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		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
		A	B	C		
Totals of Columns (2), (3) and (4)						
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		A	B	C		Ⓢ

IMPORTANT

If any partner 18 years of age or more at 30 June 1991 does not have real and effective control (see notes in 'The 1991 Form P Instructions') over his or her share of income, state name(s).

BUSINESS/PROFESSIONAL DECLARATION ITEMS

The following information must be filled in for all partnerships carrying on a business. Show investment income and property income only at the income section on page 2.

19 Did the partnership cease a business this year? Y/N

20 Did the partnership commence a business this year? Y/N

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21 Business name of partnership's main business

22 Business address of partnership's main business

23 From what source/profession is the partnership's **main** business income derived?

24 Total business income from this activity .00

25 Industry code **T**

26 Sub-industry code **U**

27 From what source/profession is the partnership's **secondary** business income derived?

28 Total business income from this activity .00

29 Sales **A** .00

30 Opening stock **B** .00

31 Closing stock **C** .00

32 Cost of sales **D** .00 /

33 Total business income from primary production **E** .00 /

34 Total business income from other business **F** .00 /

35 Salaries and wages paid **G** .00

36 Other labour charges **H** .00

37 Superannuation **I** .00

38 Bad debts **J** .00

39 Lease payments **K** .00

40 Rent paid **L** .00

41 Insurance **M** .00

42 Payments to associated persons **N** .00

43 Interest paid **O** .00

44 Repairs **P** .00

45 Motor vehicle expenses **Q** .00

46 Depreciation **R** .00

47 Debtors **A** .00

48 Current assets **B** .00

49 Total assets **C** .00

50 Creditors **D** .00

51 Current liabilities **E** .00

52 Total liabilities **F** .00

53 Proprietor's funds **G** .00 /

54 Depreciable assets purchased **H** .00

55 Depreciable assets sold **I** .00

56 Gross PPS income **J** .00

