



Partnership

1992 INCOME TAX RETURN

1 July 1991 to 30 June 1992

(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 1992 Form P Instructions*. Instructions may be obtained from any Tax Office. Post or deliver this return to a Tax Office by **31 October 1992**. The addresses of Tax 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.

Postal address on previous return

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

Full name of the partner

to whom notices should be sent.

Place X in one box Mr Mrs Miss Ms

Surname or family name Christian or given names

• If the partner is an individual show details here →

• If the partner is a partnership, company or trust estate show details here →

Previous return details

If no previous return lodged, or if the partnership arose as a result of a reconstitution, refer to *The 1992 Form P Instructions*.

Office where 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

If this is the final return for the partnership write 'FINAL' in the box and attach a statement in accordance with the notes in *The 1992 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 Tax Office. The income tax law provides **severe penalties** for false or misleading statements in returns.

Declaration I declare that:

- (a) 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;
- (b) the partnership has the necessary receipts and other records to substantiate any claims made for car and travel expenses in this return.

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

1 Description of main business activity

Estimated gross business income derived from this activity Industry code **A**

2 Status (Place X in applicable box) Multiple business **B1** Ceased business **B2** Commenced business **B3** (f)

3 Total business income **A** / Primary production **B** / Non-primary production **C** / Total /

Expenses	Primary production	Non-primary production	Total
External labour costs	<input type="text"/>	<input type="text"/>	<input type="text"/>
Superannuation	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cost of sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Insurance expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	<input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total expenses (Labels C to O)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Reconciliation adjustment	<input type="text"/>	<input type="text"/>	<input type="text"/>

Net income/loss from business **R** / **S** / **T** /

4 Prescribed payment system (PPS) credit **U** \$ ^c (f)

Other income

5 Partnerships and trusts

Net primary production income distribution **A** /

Net non-primary production income distribution **B** /

Share of prescribed payments system (PPS) credit **C** ^c

Share of imputation credit from franked dividends **D**

Share of TFN amounts deducted on interest and/or dividends **E**

6 Rent, premiums, etc. Gross amount less Deductions **F** **G** /

7 Interest (incl. Commonwealth Government Loan interest) TFN amounts deducted on interest **H** **I**

8 Dividends

Unfranked amount **J**

Franked amount **K**

Imputation credit **L**

TFN amounts deducted on dividends **M**

9 Other Australian income (give details)

Name of each item of income

N /

10 Total of Item 3 (Label T) to Item 9 /

Deductions

11 Deductions relating to Australian investment income

O

12 Other deductions (show only Australian source deductions)

P

13 Total of Items 11 and 12

14 Net Australian income/loss (other than capital gains) - Subtract Item 13 from Item 10

\$ /

15 Net capital gain

Q /

16 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')

R

Has the partnership, at any time, transferred property or services to a non-resident trust? (write 1 for 'Yes' or 2 for 'No')

S

If Yes to either question, complete and attach **Schedule 25A**

T

17 General net foreign source income (excluding foreign source losses)

Foreign tax credit ^{\$} ^c

U

18 Total net income/loss from all sources (excluding foreign source losses) -

Total of Items 14 to 17

/

19 Overseas transactions

Did the partnership engage in overseas transactions with related overseas entities? (write 1 for 'Yes' or 2 for 'No')

V

If Yes, complete and attach **Schedule 25A**



Business/professional declaration items

The following information must be filled in for all partnerships carrying on a business.

20 Business name of partnership's main business

21 Business address of partnership's main business

R Postcode

22 Sales

A

23 Opening stock

B

24 Closing stock

C

25 Trade debtors

D

26 All current assets

E

27 Total assets

F

28 Trade creditors

G

29 All current liabilities

H

30 Total liabilities

I

31 Proprietors' funds

J /

32 Total salary and wage expenses

K

33 Payments to associated persons

L

34 Depreciable assets purchased

M

35 Depreciable assets sold

N

36 Gross PPS income

O

37 Overseas interest expenses

P

38 Overseas royalty expenses

Q



Note: Each partner's tax file number is needed to make sure we correctly identify that partner's tax records. It is not an offence not to quote a tax file number. The information requested is needed for taxation purposes and is required by the Income Tax Assessment Act. Some information may be given to certain government bodies as described in tax law. For more details see the 1992 Tax Pack or the free brochure entitled *Safeguarding Your Privacy* obtainable from any Tax Office.

39 Statement of distribution of net Australian income or loss (as shown at Item 14), any prescribed payments system credit, any imputation credits for franked dividends, and any TFN credit. (Please enter all appropriate details - see instructions for more information.)

(1) Name in full of each partner and file number or postal address. If the partner is a trustee, including a trustee company, show the name of the trust estate, not the name of the trustee.	(2) Share of income		(3) PPS credit		(4) Imputation credit		(5) TFN credit	
	Primary production income \$	Non-primary production income \$	\$	¢	\$	¢	\$	¢
	A	B	C					
	A	B	C					
	A	B	C					
	A	B	C					
	A	B	C					
	A	B	C					
	A	B	C					
	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), (4) and (5)

A	B	C						
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f

IMPORTANT

If any partner 18 years of age or more at 30 June 1992 does not have real and effective control (see notes in *The 1992 Form P Instructions*) over his or her share of income, state name(s). 
