



Day / Month / Year to Day / Month / Year

Or specify period if part year or approved substitute period.

Prepare this tax return using the Partnership tax return instructions 2026 available at ato.gov.au/partnershipinstructions2026

When completing this return

- Print clearly, using a black pen only.
Use BLOCK LETTERS and print one character in each box.
Place X in all applicable boxes.

06590626



Partnership information

Tax file number (TFN)

Have you attached any 'other attachments'? Yes No

See the Privacy statement in the Taxpayer's declaration.

Name of partnership

Name of partnership input boxes

Australian business number (ABN)

Previous name of partnership

If the partnership name has changed, print the previous name exactly as shown in the last tax return lodged.

Previous name of partnership input boxes

Current postal address

If the address has not changed, print it exactly as shown in the last tax return lodged.

Current postal address input boxes including suburb, state, and postcode

Postal address on previous tax return

If the address has changed, print the previous address exactly as shown in the last tax return lodged.

Postal address on previous tax return input boxes including suburb, state, and postcode





**6 Tax withheld**

Tax withheld where ABN not quoted **T** ,,.00

Credit for tax withheld – foreign resident withholding (excluding capital gains) **U** ,,.00

**8 Partnerships and trusts**

**Primary production**

Distribution from partnerships **A** ,,.00 /

Share of net income from trusts **Z** ,,.00 /

Deductions relating to amounts shown at **A** and **Z** **S** ,,.00

Net primary production amount **▲** ,,.00 /

**Non-primary production**

Distribution from partnerships, less foreign income **B** ,,.00 /

Share of net income from trusts, less capital gains, foreign income and franked distributions **R** ,,.00 /

Deductions relating to amounts shown at **B** and **R** **T** ,,.00

Franked distributions from trusts **F** ,,.00

Deductions relating to franked distributions from trusts in label **F** **G** ,,.00

Net non-primary production amount **▲** ,,.00 /

Distributions of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted **C** ,,.00

Share of franking credits from franked distributions **D** ,,.00

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E** ,,.00

Credit for TFN amounts withheld from payments from closely held trusts **O** ,,.00

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **U** ,,.00

**9 Rent**

Gross rent **F** ,,.00

Interest deductions **G** ,,.00

Capital works deductions **X** ,,.00

Other rental deductions **H** ,,.00

**F less (G + X + H)**

Net rent **▲** ,,.00 /

Build to rent capital works deduction at 4% **Y** ,,.00

**10 Forestry managed investment scheme income**

**Q** ,,.00

**11 Gross interest** – including Australian Government loan interest

**J** ,,.00

TFN amounts withheld from gross interest **I** ,,.00



## Foreign income

### 22 Attributed foreign income

Did you have branch operations in Australia or overseas, or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

**S** Yes  No

Listed country **M** , ,  ·~~X~~

Unlisted country **X** , ,  ·~~X~~

If you answer **Yes** at label **S**, complete and attach an *International dealings schedule 2026*.

### 23 Other assessable foreign source income – other than income shown at item 22

Gross **B** , , ,  ·~~X~~ Net **V** , ,  ·~~X~~ /

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 **D** , ,  ·~~X~~

### 24 Total of items 20 to 23

Total net income or loss – add the  boxes. , , ,  ·~~X~~ /

## Overseas transactions or thin capitalisation and debt deduction creation

### 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

Were the thin capitalisation or debt deduction creation rules applicable to you? **O** Yes  No

Interest expenses overseas **D** , , ,  ·~~X~~

Royalty expenses overseas **E** , , ,  ·~~X~~

If you answer **Yes** at label **W** or **O** or completed **D** or **E**, complete and attach the *International dealings schedule 2026*.

### 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?

**C** Yes  No

### 30 Personal services income (PSI)

Does your income include an individual's PSI? **N** Yes  No

Total amount of PSI included at item 5 income labels **A** , , ,  ·~~X~~

Total amount of deductions against PSI included at item 5 expense labels **B** , , ,  ·~~X~~

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? **D** Yes  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**



## Taxation 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

Non-Concessional MIT Income (NCMI) **E** , , , .

Excluded from NCMI **F** , , , .

**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) **I** , , , .

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



















