

## Worksheet 2: Distribution of income from partnerships and share of net income from trusts

### A: Income and deductions

Name of partnership or trust	Primary production income and deductions			Non-primary production income and deductions				
	Income distribution from a partnership	Share of net income from a trust	Deduction relating to income distribution from a partnership or share of net income from a trust	Income distribution from a partnership (less foreign income)	Share of net income from a trust (less capital gains, foreign income and franked distributions)	Deduction relating to income distribution from a partnership or share of net income from a trust (excluding deductions relating to franked distributions from a trust)	Franked distribution from a trust (includes related franking credits)	Deduction relating to franked distributions from a trust
<b>Total</b>								
	✕	✕	✕	✕	✕	✕	✕	✕
	Put the total at item 8, label <b>A</b>	Put the total at item 8, label <b>Z</b>	Put the total at item 8, label <b>S</b>	Put the total at item 8, label <b>B</b>	Put the total at item 8, label <b>R</b>	Put the total at item 8, label <b>T</b>	Put the total at item 8, label <b>F</b>	Put the total at item 8, label <b>G</b>

Ensure that distributions from other partnerships or share of net income from other trusts include the share of any:

- TFN amounts withheld from interest, dividends and unit trust distributions
- franking credits from franked distribution, where the partnership or trust is eligible for imputation benefits
- amounts withheld where ABN not quoted
- credit for any tax withheld under foreign resident withholding.

