



Day Month Year to Day Month Year
[][] / [][] / [][][][] to [][] / [][] / [][][][]

Or specify period if part year or approved substitute period.

Notes to help you prepare this tax return are in the Partnership tax return instructions 2013 and in the H/Partnership tax return 2013 – extra instructions (the instructions), available on our website www.ato.gov.au

Partnership information

Tax file number (TFN) [][][] [][][] [][][][]

Have you attached any 'other attachments'? Yes [] No []

The Tax Office is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your tax return.

Name of partnership

[]

Australian business number (ABN) [][] [][][] [][][][] [][][][]

Previous name of partnership

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

[]

Current postal address

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

[]

Suburb/town [] State/territory [][][] Postcode [][][][]

Country if not Australia []

Postal address on previous tax return

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

[]

Suburb/town [] State/territory [][][] Postcode [][][][]

Country if not Australia []

Important notice

❗ Two accompanying schedules form part of this tax return.

Accompanying schedule no. 1

You **must** complete this schedule in full.

Accompanying schedule no. 2

Details requested **must** be provided if you have completed any item where **S2** appears adjacent to a label in the tax return.

Information statement

➤ Refer to the *H/Partnership tax return 2013 – extra instructions* for information on completing the accompanying schedules

Full name of the partner to whom notices should be sent

If the partner is an individual print details here.

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

If the partner is a company or trust, print details including ABN here.

Name

ABN

Interposed entity election status

If the partners have an existing election, write the earliest income year specified.

If the partners are making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2013* for each election.

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2013*.

Final tax return No Yes

1 Description of main business activity

Industry code **A**

2 Status of business – print X at label B1, B2 or B3, whichever is the first applicable option, or leave blank.

Multiple business **B1**

Ceased business **B2**

Commenced business **B3**

Consolidation status – print X at label **Z2** if applicable

Consolidated subsidiary member **Z2**

4 Did you sell any goods or services using the internet?

Q Yes No

Income – excluding foreign income

5 Business income and expenses

WHOLE DOLLARS ONLY

Income	Primary production	Non-primary production	Totals
Gross payments where ABN not quoted	C <input type="text"/>	D <input type="text"/>	<input type="text"/>
Gross payments subject to foreign resident withholding		B <input type="text"/>	<input type="text"/>
Assessable government industry payments	E <input type="text"/> / <input type="text"/> <small>CODE</small>	F <input type="text"/> / <input type="text"/> <small>CODE</small>	<input type="text"/>
Other business income	G <input type="text"/> / <input type="text"/>	H <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Total business income	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>

Expenses

Foreign resident withholding expenses		<input type="text"/>	P <input type="text"/>
Contractor, sub-contractor and commission expenses	<input type="text"/>	<input type="text"/>	C <input type="text"/>
Superannuation expenses	<input type="text"/>	<input type="text"/>	D <input type="text"/>
Cost of sales	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	E <input type="text"/> / <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	F <input type="text"/> S2
Lease expenses	<input type="text"/>	<input type="text"/>	G <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	H <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	I <input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	J <input type="text"/> S2
Depreciation expenses	<input type="text"/>	<input type="text"/>	K <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	L <input type="text"/> / <input type="text"/> <small>CODE</small>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	M <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	N <input type="text"/> S2
Total expenses – labels P to N	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	O <input type="text"/> / <input type="text"/>

Reconciliation items

Add: Income reconciliation adjustments	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	A <input type="text"/> / <input type="text"/> S2
Add: Expense reconciliation adjustments	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	B <input type="text"/> / <input type="text"/> S2
Net income or loss from business	Q <input type="text"/> / <input type="text"/>	R <input type="text"/> / <input type="text"/>	S <input type="text"/> / <input type="text"/>

6 Tax withheld

Tax withheld where ABN not quoted **T** , , **S2**

Credit for tax withheld – foreign resident withholding **U** , , **S2**

8 Partnerships and trusts

Primary production

Distribution from partnerships **A** , , , ·~~X~~ / **S2**

Share of net income from trusts **Z** , , , ·~~X~~ / **S2**

Deductions relating to amounts shown at **A** and **Z** **S** , , , ·~~X~~

Net primary production amount , , , ·~~X~~ /

Non-primary production

Distribution from partnerships, less foreign income **B** , , , ·~~X~~ / **S2**

Share of net income from trusts, less capital gains, foreign income and franked distributions **R** , , , ·~~X~~ / **S2**

Deductions relating to amounts shown at **B** and **R** **T** , , , ·~~X~~

Franked distributions from trusts **F** , , , ·~~X~~

Deductions relating to franked distributions from trusts in label **F** **G** , , , ·~~X~~

Net non-primary production amount , , , ·~~X~~ /

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** , , ·~~X~~

Share of franking credits from franked distributions **D** , , ·

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

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

Share of credit for tax withheld from foreign resident withholding **U** , , ·~~X~~

9 Rent

Gross rent **F** , , ·~~X~~

Interest deductions **G** , , ·~~X~~

Capital works deductions **X** , , ·~~X~~

Other rental deductions **H** , , ·~~X~~

Net rent , , ·~~X~~ /

10 Forestry managed investment scheme income

Q , , ·~~X~~

11 Gross interest – including Australian Government loan interest

S2

J , , ·~~X~~

TFN amounts withheld from gross interest **I** , , ·

12 Dividends

S2 Unfranked amount **K** , , ·~~X~~

S2 Franked amount **L** , , ·~~X~~

S2 Franking credit **M** , , ·~~X~~

TFN amounts withheld from dividends **N** , , ·

14 Other Australian income – give details

Type of income

S2 **O** , , ·~~X~~ /

15 Total of items 5 to 14

Add up the boxes. , , ·~~X~~ /

Deductions

16 Deductions relating to Australian investment income P , , .~~X~~

17 Forestry managed investment scheme deduction D , , .~~X~~

18 Other deductions – show only deductions not claimable at any other item

Name of each item of deduction

	Amount	
<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X	
<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X	
<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X	Q <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X S2

19 Total of items 16 to 18 , , , .~~X~~

20 Net Australian income or loss Subtract item 19 from item 15. \$, , , .~~X~~ /

Foreign income

22 Attributed foreign income

Did you have overseas branch operations 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~~

Section 404 country U , , .~~X~~

Unlisted country X , , .~~X~~

If you answered **Yes** at label **S**, complete and attach an *International dealings schedule 2013*.

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 / thin capitalisation

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

Did the thin capitalisation provisions apply? **O** Yes No

Interest expenses overseas **D** , , , .X

Royalty expenses overseas **E** , , , .X

If you answered **Yes** at label **W** or **O** or completed **D** or **E**, complete and attach the *International dealings schedule 2013*.

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

Does your income include an individual's personal services income? **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)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **L** Yes No

Total TOFA gains **M** , , , .X **S2**

Total TOFA losses **N** , , , .X **S2**

TOFA transitional balancing adjustment **O** , , , .X /

TOFA gains from unrealised movements in the value of financial arrangements **P** , , , .X

Key financial information

32 All current assets **F** , , , .X

33 Total assets **G** , , , .X

34 All current liabilities **I** , , , .X

35 Total liabilities **J** , , , .X

Business and professional items

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

36 Business name of main business

37 Business address of main business

--

Suburb/town

State/territory

Postcode

A

38 Opening stock **C**

43 Total salary and wage expenses **L** /

39 Purchases and other costs **B**

44 Payments to associated persons **M**

40 Closing stock **D** /

45 Fringe benefit employee contributions **T**

41 Trade debtors **E**

46 Trading stock election Yes No

42 Trade creditors **H**

47 Capital allowances

Depreciating assets first deducted in this income year

Intangible depreciating assets first deducted **A** \$
 ,
 ,
 ,

Other depreciating assets first deducted **B** \$
 ,
 ,
 ,

Have you self-assessed the effective life of any of these assets? **C** Yes No

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year? **D** Yes No

Total adjustable values at end of income year **E** \$
 ,
 ,
 ,

Assessable balancing adjustments on the disposal of intangible depreciating assets **F** \$
 ,
 ,
 ,

Deductible balancing adjustments on the disposal of intangible depreciating assets **G** \$
 ,
 ,
 ,

Termination value of intangible depreciating assets **H** \$
 ,
 ,
 ,

Termination value of other depreciating assets **I** \$
 ,
 ,
 ,

Deduction for project pool **J** \$
 ,
 ,
 ,

Section 40-880 deduction **K** \$
 ,
 ,
 ,

48 Small business entity simplified depreciation

Deduction for certain assets (costing less than \$6,500) **A**
 ,
 ,

Deduction for general small business pool **B**
 ,
 ,

49 National rental affordability scheme National rental affordability scheme tax offset entitlement **F**
 ,
 ,
 .

Statement of distribution

51 Statement of distribution

Note: It is not an offence not to quote a TFN. However, TFNs help the Tax Office to correctly identify each partner's tax records. The Tax Office is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information on this tax return. We need this information to help us administer the taxation laws. We may give this information to other government agencies authorised in taxation law – for example, the Australian Bureau of Statistics and the Reserve Bank of Australia.

PARTNER 1

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

INDIVIDUAL NAME

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

OR

NON-INDIVIDUAL NAME (company, partnership, trust etc.)

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Tax file number (TFN)

- | | | | |
|---|------------------------|---|---|
| Share of income | Primary production | A | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X / <input type="text"/> |
| | Non-primary production | B | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X / <input type="text"/> |
| Credit for tax withheld where ABN not quoted | | C | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X |
| Franked distributions | | L | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X |
| Franking credit | | D | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| TFN amounts withheld | | E | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| Share of credit for TFN amounts withheld from payments from closely held trusts | | O | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| Credit for tax withheld – foreign resident withholding | | F | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X |
| Australian franking credits from a New Zealand franking company | | G | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X |
| Share of National rental affordability scheme tax offset | | I | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| Share of net financial investment income or loss | | J | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X / <input type="text"/> |
| Share of net rental property income or loss | | K | <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . X / <input type="text"/> |

PARTNER 2

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

INDIVIDUAL NAME

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

**OR
NON-INDIVIDUAL NAME (company, partnership, trust etc.)**

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Tax file number (TFN)

Share of income { Primary production **A** , , -~~XX~~/
Non-primary production **B** , , -~~XX~~/

Credit for tax withheld where ABN not quoted **C** , , -~~XX~~

Franked distributions **L** , , -~~XX~~

Franking credit **D** , , -

TFN amounts withheld **E** , , -

Share of credit for TFN amounts withheld from payments from closely held trusts **O** , , -

Credit for tax withheld – foreign resident withholding **F** , , -~~XX~~

Australian franking credits from a New Zealand franking company **G** , , -~~XX~~

Share of National rental affordability scheme tax offset **I** , , -

Share of net financial investment income or loss **J** , , -~~XX~~/

Share of net rental property income or loss **K** , , -~~XX~~/

PARTNER 3

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

INDIVIDUAL NAME

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

**OR
NON-INDIVIDUAL NAME (company, partnership, trust etc.)**

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Tax file number (TFN)

Share of income { Primary production **A** , , -~~XX~~/
Non-primary production **B** , , -~~XX~~/

Credit for tax withheld where ABN not quoted **C** , , -~~XX~~

Franked distributions **L** , , -~~XX~~

Franking credit **D** , , -

TFN amounts withheld **E** , , -

Share of credit for TFN amounts withheld from payments from closely held trusts **O** , , -

Credit for tax withheld – foreign resident withholding **F** , , -~~XX~~

Australian franking credits from a New Zealand franking company **G** , , -~~XX~~

Share of National rental affordability scheme tax offset **I** , , -

Share of net financial investment income or loss **J** , , -~~XX~~/

Share of net rental property income or loss **K** , , -~~XX~~/

PARTNER 4

Name in full of each partner and TFN or postal address – if the partner is a trustee, including a trustee company, show the name of the trust not the name of the trustee.

INDIVIDUAL NAME

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

**OR
NON-INDIVIDUAL NAME (company, partnership, trust etc.)**

Postal address

Suburb/town

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

Tax file number (TFN)

Share of income { Primary production **A** , , -~~XX~~ /
Non-primary production **B** , , -~~XX~~ /

Credit for tax withheld where ABN not quoted **C** , , -~~XX~~

Franked distributions **L** , , -~~XX~~

Franking credit **D** , , -

TFN amounts withheld **E** , , -

Share of credit for TFN amounts withheld from payments from closely held trusts **O** , , -

Credit for tax withheld – foreign resident withholding **F** , , -~~XX~~

Australian franking credits from a New Zealand franking company **G** , , -~~XX~~

Share of National rental affordability scheme tax offset **I** , , -

Share of net financial investment income or loss **J** , , -~~XX~~ /

Share of net rental property income or loss **K** , , -~~XX~~ /

IMPORTANT

If any partner 18 years old or older at 30 June 2013 does not have real and effective control over their share of income, print their name.

Title: Mr Mrs Miss Ms Other

Surname or family name

First given name

Other given names

Declarations

TAXPAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by a partner.

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return, attached schedules and any additional documents to maintain the integrity of the register. For further information, refer to the instructions.

DECLARATION:

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date ^{Day} / ^{Month} / ^{Year}

Hours taken to prepare and complete this tax return

TAX AGENT'S DECLARATION

I,

declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature

Client's reference

Date ^{Day} / ^{Month} / ^{Year}

Contact name

Agent's phone number (include area code)

Agent's reference number

Office use only
Indics X



If there is insufficient space on the form to completely answer any question or if any question requires multiple answers attach extra sheet(s) with the additional information.

Name of partnership

This schedule forms part of the tax return of:

Partner's signature

Tax file number (TFN)

The questions in this schedule do not apply to any transactions occurring between members of a consolidated group, including the head entity, that occur while these members are part of the consolidated group.

Information statement

This accompanying schedule forms part of the *H/Partnership tax return 2013*.

Complete all questions in full.

See **Definitions** in the *H/Partnership tax return 2013 – extra instructions* for the meaning of the following terms: **arrangement, associate, entity, limited recourse loan, non-recourse loan** and **reasonably arguable position**.

For the foreign country codes, see Appendix B of the *H/Partnership tax return 2013 – extra instructions*.

Other information

Unless otherwise stated the following questions relate to the period 1 July 2012 to 30 June 2013.

Please answer each question by placing a cross – **X** – in the appropriate box and provide all additional information requested.

1 Capital gains

1(a) Did the partnership dispose of an asset by entering into a transaction where either the acquisition and capital costs of the asset forming part of that transaction or the consideration for the disposal of the asset was greater than \$1,000,000 and the disposal of the asset did not constitute a CGT event described in Division 104 of the *Income Tax Assessment Act 1997 (ITAA 1997)*? No Yes If yes, provide the following information in respect of each such disposal.

The description of the asset disposed of

The date of acquisition of the asset Day / Month / Year

The cost of the asset \$

The date of disposal of the asset Day / Month / Year

Consideration in respect of the disposal \$

The amount of the profit or gain **not** included in the partnership's net income or loss, or in the calculation of the taxable income or loss of a partner in the partnership \$

The amount of the loss **not** included in the partnership's net income or loss, or in the calculation of the taxable income or loss of a partner in the partnership \$

The reason for the profit **not** being included in the calculation of the partnership's net income or loss or in a partner's taxable income or loss

If the disposal was to an associated person or entity provide the following additional information:

The **full name** of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code

If an **associated entity** provide its tax file number (if known)

1(b) Did the partnership dispose of an asset by entering into a transaction where either the acquisition and capital costs of the asset forming part of that transaction or the consideration for the disposal of the asset was greater than \$1,000,000 and the partnership had a CGT event described in Division 104 of the ITAA 1997 (including a rollover but not including a profit or gain on the disposal of a personal use asset)?

No Yes If yes, provide the following information in respect of each such disposal.

The description of the asset disposed of

The date of acquisition of the asset Day / Month / Year

The cost of the asset \$

The date of disposal of the asset Day / Month / Year

Consideration in respect of the disposal \$

The amount of the profit or gain included in the partnership's net income or loss, or in the calculation of the taxable income or loss of a partner in the partnership \$

The amount of the loss included in the partnership's net income or loss, or in the calculation of the taxable income or loss of a partner in the partnership \$

If the disposal was to an associated person or entity provide the following additional information:

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code

If an associated entity provide its tax file number (if known)

1(c) Did the partnership own or have any beneficial interest in any land and/or buildings situated in Australia which were not acquired or were not used for the purpose of gaining or producing assessable income?

No Yes If yes, provide the following information in respect of each such property.

The address of the property

The date the partnership acquired the property Day / Month / Year

The cost of the property \$

The cost of any improvements to the property \$

If the partnership has a valuation of the property at other than cost, provide details of the most recent valuation

Date Day / Month / Year

Value \$

The full name of any person or entity holding the property on the partnership's behalf

The country of residence of any person or entity holding the property on the partnership's behalf

Provide the foreign country code

2 Non assessable receipts and distributions

2(a) Did the partnership receive any distributions of capital, capital advancements or distributions of corpus from a trust, or gifts of money or property, from any person or entity with an aggregate value of \$500,000 or more for the year of income, which was not included in the partnership's assessable income?

No

Yes

If yes, provide the following information for each such distribution.

The full name of the person or entity making the distribution

The country of residence of the person or entity making the distribution

Provide the foreign country code

If an associated entity provide its tax file number (if known)

The date of the distribution / /

The nature of the distribution

Amount \$

The reason for and the source of the distribution (eg from settled funds or asset revaluation reserve)

The reason for the distribution not being assessable income to the partnership

3 Overseas transactions

3(a) Did the partnership make or receive payment of any amount greater than \$500,000 (other than receipts listed in answer to question 2(a) above) to or from any person or entity located outside of Australia, which payment was not an allowable deduction or assessable income to the partnership?

No

Yes

If yes, provide the following information for each such payment made or received.

The date of the payment / /

Amount of payment made \$

Amount of payment received \$

The full name of the other party to the transaction

The country of residence of the other party to the transaction

Provide the foreign country code

The nature and purpose of the payment

The reason for the payment not being an allowable deduction or assessable income to the partnership

3(b) Did the partnership claim any deduction for interest expenses incurred on money borrowed from overseas sources?

No Yes If yes, provide the following information in respect of each such expense.

Full name of lender	Associated (show as A) or non-associated (show as N)	Foreign country code of lender	Amount of interest expense \$	Amount of tax withheld \$	Amount of interest remitted \$	Foreign country code of country of remittance	Amount borrowed outstanding as at year end \$
Total interest expenses overseas			\$				

3(c) Did the partnership pay, or incur a liability to contribute to or bear the cost of, any amount by way of loan; capital contribution; fees for accounting, banking, legal, consulting or other services provided or received; or otherwise in respect of the establishment or maintenance of any person or entity located outside Australia?

No Yes If yes, provide the following information for each such payment or liability.

The nature of the payment or liability Amount \$

The full name of the person or entity for whom the amount of payment or liability was paid or incurred

The country of residence of the person or entity Provide the foreign country code

The nature of any assessable income derived by the partnership in respect of the payment or liability Amount \$

The nature of any deduction claimed by the partnership in respect of the payment or liability Amount \$

The reason for it being deductible

3(d) Did the partnership claim a deduction for any expenses incurred (other than salary or wages expenses) in respect of management, consulting, financial, administrative or other services provided to the partnership by a person or entity (other than an associate listed in answer to question 4(b) on page 19) located outside Australia?

No Yes If yes, provide the following information in respect of each such expense.

The full name of the person or entity

The country of residence of the person or entity Provide the foreign country code

The amount of the expense \$

A description of the services provided to the partnership

3(e) Did the partnership make any contributions on behalf of employees to any offshore employee benefit trust, offshore superannuation, pension, retirement, employee welfare, stichting or anstalt or other like offshore funds?

No Yes If yes, provide the following information in respect of each fund.

The full name of the fund

The country of residence of the fund Provide the foreign country code

The amount of contributions made to the fund \$

3(f) Did the partnership have any accounts with any bank or other financial institution outside Australia (other than credit cards or debit cards)?

No Yes

If yes, provide the following information in respect of each such account.

The number of the account

The name of the institution at which the account was located

The address of the institution at which the account was located

Provide the foreign country code

The name of the account

Did the partnership derive any interest income from the account?

No Yes

3(g) Did the partnership own, have a beneficial interest in, or have the ability or expectation to control directly or indirectly, any funds, property, investment or other assets, tangible or intangible, located outside Australia or managed from a location outside Australia?

No Yes

If yes, provide the following information in respect of each such asset.

The nature and a description of the asset

The country in which the asset is located

Provide the foreign country code

The cost of the asset \$

The date the partnership acquired the asset or gained an interest or control Day / Month / Year

If the partnership has a valuation of the asset at other than cost, provide details of the most recent valuation

Date Day / Month / Year

Value \$

The full name of any person or entity holding the asset on the partnership's behalf

The country of residence of any person or entity holding the asset on the partnership's behalf

Provide the foreign country code

Did the partnership use the asset for any income-producing activity?

No Yes

3(h) Did the partnership have, or did the partnership provide any person with, any credit cards or debit cards which were issued from outside Australia?

No Yes

If yes, provide the following information in respect of each such card.

The number of the account

The name of the institution which issued the card

The address of the institution which issued the card

Provide the foreign country code

The **full name** of any person provided with the card

The name of the account

The **full name** of the person or entity which paid the accounts

The nature of any deduction claimed by the partnership for expense incurred on the account
 Amount \$

The reason for it being deductible

Did the partnership derive any interest income in respect of the card?

No Yes

4 Transactions with associates

4(a) Did the partnership derive any assessable income in respect of management, consulting, financial, administrative or other services provided by the partnership to an associated person or entity?

No Yes

If yes, provide the following information in respect of each such income amount derived.

The **full name** of the associated person or entity

The country of residence of the associated person or entity Provide the foreign country code

Provide the tax file number of the **associated entity** (if known)

The amount of the assessable income \$

A description of the services provided by the partnership

4(b) Did the partnership claim a deduction for any expenses incurred (other than salary and wages expenses) in respect of management, consulting, financial, administrative or other services provided to the partnership by an associated person or entity?

No Yes

If yes, provide the following information in respect of each such expense.

The **full name** of the associated person or entity

The country of residence of the associated person or entity Provide the foreign country code

Provide the tax file number of the **associated entity** (if known)

The amount of the expense \$

A description of the services provided to the partnership

4(c) Did the partnership owe, as at 30 June 2013, any amount on account of a loan or advance of funds received by the partnership at any time (including those received via a loan account as a partner, a member of a joint venture, a shareholder of a company, or a trust beneficiary) from any associated person or entity (including a partner of the partnership)?

No Yes

If yes, provide the following information in respect of each such account.

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code

Provide the tax file number of the associated entity (if known)

The name or title of the account

Opening balance as at 1 July 2012	Dr or Cr	Total debits for the year	Total credits for the year	Closing balance as at 30 June 2013	Cr
		\$	\$	\$	

Did the partnership claim a deduction for any interest expenses incurred by the partnership in respect of the account?

No Yes

Did the partnership have a written loan agreement with the associated person or entity?

No Yes

4(d) Was the partnership owed, as at 30 June 2013, any amount on account of a loan or advance of funds made by the partnership at any time (including those made via a loan account as a partner, a member of a joint venture, a shareholder of a company, or a trust beneficiary) to any associated person or entity (including a partner of the partnership)?

No Yes

If yes, provide the following information in respect of each such account.

The full name of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code

Provide the tax file number of the associated entity (if known)

The name or title of the account

Opening balance as at 1 July 2012	Dr or Cr	Total debits for the year	Total credits for the year	Closing balance as at 30 June 2013	Dr
		\$	\$	\$	

Did the partnership derive any interest income in respect of the account?

No Yes

Did the partnership have a written loan agreement with the associated person or entity?

No Yes

4(e) Did the partnership acquire any asset or any interest in any asset (other than loan accounts listed in answer to question 4(d) on page 20), tangible or intangible, from any associated person or entity?

No Yes

If yes, provide the following information in respect of each such acquisition.

The nature and a description of the asset

The date of acquisition of the asset ^{Day} / ^{Month} / ^{Year}

The cost of the asset \$

The **full name** of the associated person or entity

The country of residence of the associated person or entity

Provide the foreign country code

Provide the tax file number of the **associated entity** (if known)

Details of any loan provided by the associated person or entity to the partnership in respect of the acquisition

Amount \$

If the partnership has a valuation of the asset at other than cost, provide details of the most recent valuation

Date ^{Day} / ^{Month} / ^{Year}

Value \$

Did the partnership use the asset for any income-producing activity?

No Yes

5 Debt forgiveness

5(a) Did the partnership forgive any debt of \$500,000 or more owed to it by any person or entity?

No Yes If yes, provide the following information in respect of each such debt forgiven.

The full name of the person or entity whose debt was forgiven

The country of residence of the person or entity whose debt was forgiven Provide the foreign country code

If an associated person or entity show **A**, or show **N** for a non-associate If an **associated entity** provide its tax file number (if known)

The total amount forgiven by the partnership \$ The date the debt was forgiven / /

The amount of any deduction claimed by the partnership in respect of the debt forgiven \$

5(b) Did the partnership have any debt of \$500,000 or more owed by it forgiven by any person or entity?

No Yes If yes, provide the following information in respect of each such debt forgiven.

The full name of the person or entity who forgave the debt

The country of residence of the person or entity who forgave the debt Provide the foreign country code

If an associated person or entity show **A**, or show **N** for a non-associate If an **associated entity** provide its tax file number (if known)

The total amount forgiven to the partnership \$ The date the debt was forgiven / /

6 Other transactions

6(a) Did the partnership participate in any arrangement that was financed by a non-recourse loan or limited recourse loan?

No Yes If yes, provide the following information for every such arrangement.

The name of the borrower

The name of the lender

The amount of the loan \$

6(b) Did the partnership take a position, in regard to the application of an income tax law to a matter or identical matters in a particular way, which was:

No Yes If yes, provide the following information for each such transaction.

- a) reasonably arguable for the purposes of section 284-15 of Schedule 1 of *Taxation Administration Act 1953* (TAA 1953), or
b) not reasonably arguable for the purposes of section 284-15 of Schedule 1 of TAA 1953?

And in relation to that matter:

- an amount of income or capital of more than \$1,000,000 was not included in taxable income, or
- a deduction, tax offset or credit of more than \$1,000,000 was claimed for the year of income?

The nature of the transaction

Amount \$

Brief details of the position taken

6(c) Did the partnership have any accounts with any bank or other financial institution within Australia (other than credit cards or debit cards)?

No Yes

If yes, provide the following information in respect of each such account.

The number of the account

The name of the institution at which the account was located

The address of the institution at which the account was located

The name of the account

Did the partnership derive any interest income from the account?

No Yes

6(d) Did the partnership derive any amount that is either exempt income or non-assessable non-exempt income?

No Yes

If yes, provide the following information in respect of each such income amount derived.

The **full name** of the person or entity from whom the income was derived

The country of origin of the income

Provide the foreign country code

The nature of the income

The reason for the income being either exempt or non-assessable non-exempt from Australian income tax

Provide the amount of the partnership's exempt income for the year of income within the meaning of section 6-20 of ITAA 1997.

Amount \$

Provide the amount of the partnership's non-assessable non-exempt income for the year of income within the meaning of section 6-23 of ITAA 1997.

Amount \$

6(e) Did the partnership claim any deduction for interest expenses incurred on money borrowed from Australian sources?

No Yes

If yes, provide the following information in respect of each such expense.

Full name of lender	Associated (show as A) or non-associated (show as N)	If an associated entity provide tax file number (if known)	Amount of interest expense \$	Amount borrowed outstanding as at year end \$
Total interest expenses within Australia			\$	

7 Financial statements and loan accounts

7(a) Provide the following financial statements for the year of income:

- statement of financial performance (including details of all abnormal items), or full profit and loss statement (including a profit and loss appropriation account and, where appropriate, manufacturing and/or trading accounts)
- statement of financial position or full balance sheet (show all assets and liabilities inside and outside Australia, including all of the partnership's interests in any entity)
- statement of cash flows (where available), and
- notes to and forming part of the financial statements.

7(b) If the answer to question 4(c) and question 4(d) on page 20 is yes, attach only in respect of any natural person a copy of the person's loan accounts detailing all debits and credits for the year of income.



If there is insufficient space on the form to completely answer any question or if any question requires multiple answers attach extra sheet(s) with the additional information.

Name of partnership

This schedule forms part of the tax return of:

Partner's signature

Tax file number (TFN)

Information statement
This accompanying schedule forms part of the *H/Partnership tax return 2013*.
Complete all questions in full.
See **Definitions** in the *H/Partnership tax return 2013 – extra instructions* for the meaning of the following terms: **associate, entity**.
For the trust code letter, see Appendix A of the *H/Partnership tax return 2013 – extra instructions*.
For the foreign country codes, see Appendix B of the *H/Partnership tax return 2013 – extra instructions*.

Business income and expenses

Expenses

Labels **P** to **N** Expenses section – Item 5 (*H/Partnership tax return 2013*)

Label **F** Bad debts

Provide separate details of bad debts written off in respect of debts owed by **associated persons** or **entities**.
For all **other** bad debts include the total only at 'All other bad debts'.

Full name of debtor	Resident (show as R) or non-resident (show as O)	Foreign country code of non-resident debtor	If an associated entity provide tax file number (if known)	Amount of primary production debt written off \$	Amount of non-primary production debt written off \$	The reason debt is regarded as bad
All other bad debts						
Total				\$	\$	
Total Bad debts – this amount should be shown at label F – item 5.				\$		

Label **J** Total royalty expenses

Provide separate details of royalty expenses paid or payable to **associated persons** or **entities** and to all non-residents.
For all other royalty expenses include the total only at 'All other royalty expenses'.

Full name of recipient of the royalty payment	Associated (show as A) or non-associated (show as N)	Resident (show as R) or non-resident (show as O)	Foreign country code of non-resident recipient	If an associated entity provide tax file number (if known)	Nature of benefit derived	Amount of primary production royalty expense \$	Amount of non-primary production royalty expense \$
All other royalty expenses							
Total						\$	\$
Total Royalty expenses – this amount should be shown at label J – item 5.						\$	

Label N All other expenses

Provide separate details of all other expenses incurred relating to **associated persons or entities** and to all non-residents.

For all **other** expenses include the total only at 'Other expenses'.

Description of expense	If the expense relates to a resident (show as R) or non-resident (show as O)	Foreign country code of non-resident recipient	If expense relates to an associate		Primary production amount \$	Non-primary production amount \$
			Full name of associated person or entity	If an associated entity provide tax file number (if known)		
Other expenses						
Total					\$	\$
Total All other expenses – this amount should be shown at label N – item 5.					\$	

Reconciliation items

Labels A and B Reconciliation section – Item 5 (H/Partnership tax return 2013)

The following adjustments reconcile the partnership's business net profit or loss (as shown in the profit or loss statement) with its business net income or loss.

Label A Income reconciliation adjustments

■ **income add backs**

Provide a full statement detailing all individual income items which form part of assessable income, to be added back to net profit or loss.

Description	TOFA component (if applicable) \$	Primary production amount \$	Non-primary production amount \$	
				Total additions
R1 Totals		\$	\$	\$

■ **income subtractions**

Provide a full statement detailing all individual income items to be subtracted from net profit or loss, which are not assessable income for income tax purposes.

Description	TOFA component (if applicable) \$	Primary production amount \$	Non-primary production amount \$	
				Total subtractions
R2 Totals		\$	\$	\$

Income reconciliation adjustments (subtract R2 totals from R1 totals) These amounts should be shown at label A – item 5.	\$		\$		\$	
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If loss show as L If loss show as L If loss show as L

Label B Expense reconciliation adjustments

■ **expense add backs**

Provide a full statement detailing all individual expense items to be added back to net profit or loss.

Description	TOFA component (if applicable) \$	Primary production amount \$	Non-primary production amount \$	
S1 Totals			\$	\$
				Total additions
			\$	\$

■ **expense subtractions**

Provide a full statement detailing all individual expense items to be subtracted from net profit or loss.

Description	TOFA component (if applicable) \$	Primary production amount \$	Non-primary production amount \$	
S2 Totals			\$	\$
				Total subtractions
			\$	\$

	If loss show as L	If loss show as L	If loss show as L
Expense reconciliation adjustments (subtract S2 totals from S1 totals) These amounts should be shown at label B – item 5.	\$	\$	\$

Partnerships and trusts

Details of distributions from partnerships and shares of net income from trusts are not to include foreign source income or capital gains at these labels

Labels **A** to **U** Partnerships and trusts section – Item 8 (H/Partnership tax return 2013)

Label A Primary production – Distribution from partnerships

Provide separate details of primary production income or loss distributions from partnerships.

Full name of partnership making the distribution	Tax file number of partnership (if known)	Amount of income or loss distribution \$	If loss show as L
Total Primary production – Distributions from partnerships – this amount should be shown at label A – item 8. (If figure is a loss, show L in the column next to the amount)		\$	

Label Z Primary production – Share of net income from trusts

Provide separate details of primary production distributions from trusts.

Full name of trust making the distribution	Tax file number of trust (if known)	Amount of distribution \$	Trust code letter
Total Primary production – Share of net income from trusts – this amount should be shown at label Z – item 8.		\$	

Label B Non-primary production – Distribution from partnerships

Provide separate details of non-primary production income or loss distributions from partnerships.

Full name of partnership making the distribution	Tax file number of partnership (if known)	Amount of income or loss distribution \$	If loss show as L
Total Non-primary production – Distributions from partnerships – this amount should be shown at label B – item 8. (If figure is a loss, show L in the column next to the amount)		\$	

Label R Non-primary production – Share of net income from trusts

Provide separate details of non-primary production distributions from trusts.

Full name of trust making the distribution	Tax file number of trust (if known)	Amount of distribution \$	Trust code letter
Total Non-primary production – Share of net income from trusts – this amount should be shown at label R – item 8.		\$	

Gross interest

Labels J and I Gross interest section – Item 11 (H/Partnership tax return 2013)

Label J Gross interest

Provide separate details of Australian source gross interest received or credited to the partnership from **associated persons** or **entities**.

For all **other** Australian source gross interest received or credited, include the total only at 'All other gross interest'.

Full name of associated person or entity paying or crediting interest	If an associated entity provide tax file number (if known)	Amount of gross interest received or credited \$
All other gross interest		
Total Gross interest from all Australian sources– this amount should be shown at label J – item 11.		\$

Dividends

Labels **K** to **N** Dividend section – Item 12 (H/Partnership tax return 2013)

Unlisted company means any company which is not listed on any stock exchange.

Label **K** Unfranked amount

Provide separate details of unfranked dividends paid or credited to the partnership from any Australian unlisted company.

For all **other** unfranked dividends from Australian companies, corporate limited partnerships, corporate unit trusts and public trading trusts include only the total at 'All other unfranked amounts'.

Full name of payer	Tax file number (if known)	Unfranked amount \$
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
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All other unfranked amounts		
Total Unfranked amount – this amount should be shown at label K – item 12.		\$

Label **L** Franked amount and label **M** Franking credit

Provide separate details of the franked dividends and franking credits paid or credited to the partnership from any Australian unlisted company.

For all **other** franked dividends and **other** franking credits from Australian companies, corporate limited partnerships, corporate unit trusts and public trading trusts include only the totals at 'All other franked amounts' and 'All other franking credits'.

Full name of payer	Tax file number (if known)	Franked amount \$	Franking credit \$
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
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'All other franked amounts' and 'All other franking credits'			
Total Franked amount – this amount should be shown at label L – item 12.		\$	
Total Franking credit – this amount should be shown at label M – item 12.			\$

Other Australian income

Label **O** Other Australian income section – Item 14 (H/Partnership tax return 2013)

Provide separate details of other Australian source income amounts.

Description of gross income item	If income is from an associate		Other income amount \$
	Full name of associated person or entity	If an associated entity provide tax file number (if known)	
Total Other Australian income – this amount should be shown at label O – item 14.			\$

Other deductions

Label **Q** Other deductions section – Item 18 (H/Partnership tax return 2013)

Provide separate details of other deductions not claimable at any other item.

Description of deduction item	If the deduction relates to a resident (show as R) or non-resident (show as O)	Foreign country code of non-resident recipient	If expense relates to an associate		Amount \$
			Full name of associated person or entity	If an associated entity provide tax file number (if known)	
Total Other deductions – this amount should be shown at label Q – item 18.					\$

Taxation of financial arrangements (TOFA)

Labels **L** to **P** Taxation of financial arrangements (TOFA) section – Item 31 (H/Partnership tax return 2013)

Label **M** Total TOFA gains and label **N** Total TOFA losses

Provide separate details of elections made and the amount of the TOFA gain or loss from each election subject to the TOFA rules.

Election	Print Y if you made this election	Amount of TOFA gain \$	Amount of TOFA loss \$
Election to apply the TOFA rules			
Foreign exchange retranslation – general election			
Foreign exchange retranslation – election in relation to qualifying forex accounts			
Fair value election			
Reliance on financial reports election			
Hedging financial arrangements election			