

Complete these Pages if:

- you have ticked the 'Yes' box in Q3 on page 2 of the Partnership Tax Return (because your partnership business included a trade or profession at any time between 6 April 2008 and 5 April 2009), and
- the partnership carried on more than one trade or profession, or had accounts made up to more than one date in the year ended 5 April 2009.

EXTRA PAGES

Give details of the first trade or profession (or account) in pages 2 to 5 of the Partnership Tax Return. Fill in a separate set of these extra pages for second (and more) trades or professions (or accounts).

Box numbers 3.3, 3.6, 3.9, 3.74 to 3.81, 3.85 to 3.92, and 3.94 to 3.96 are not used.

Partnership details

Name of business

3.1

Accounting period - read the notes on page 6 of the Partnership Tax Return Guide

Description of partnership trade or profession

3.2

Start

3.4

End

3.5

- Date of commencement (if after 5 April 2006)

3.7

- Tick box 3.11 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116, on page PT3)

3.11

- Date of cessation (if before 6 April 2009)

3.8

- Tick box 3.12 if your accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.12

- Tick box 3.10 if you are not required to complete boxes 3.14 to 3.93 and 3.99 to 3.115

3.10

- Tick box 3.13 if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box, box 3.116, on page PT3)

3.13

Capital allowances - summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	3.13A £	
Cars costing more than £12,000 (excluding cars with low CO ₂ emissions) (A separate calculation must be made for each car.)	3.14 £	3.15 £
Other business plant and machinery (including cars with low CO ₂ emissions and cars costing less than £12,000)	3.16 £	3.17 £
Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.18 £	3.19 £
Other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively	3.20 £	3.21 £
Total capital allowances/balancing charges	3.22 £	3.23 £

- Tick box 3.22A if box 3.22 includes enhanced capital allowances for designated environmentally beneficial plant and machinery

3.22A

Income and expenses for this accounting period

If your annual turnover was £30,000 or more, or would be if you traded for the whole year, **ignore boxes 3.24 to 3.26 below. Now fill in page PT2**

If your annual turnover was below £30,000, or would be if you traded for the whole year, **fill in boxes 3.24 to 3.26, instead of page PT2.**

- Turnover, including other business receipts, and goods etc. taken for personal use (and balancing charges from box 3.23)

3.24 £

- Expenses allowable for tax (including capital allowances from box 3.22)

3.25

Net profit for this accounting period (put figure in brackets if a loss)

box 3.24 minus box 3.25

3.26 £

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2009, continued

Income and expenses for this accounting period

You must fill in this page if your annual turnover was £30,000 or more. If your annual turnover was more than £15 million, fill in boxes 3.29 and 3.73 and send the partnership accounts and computations. Read the notes on page 9 of the Partnership Tax Return Guide.

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?

3.27 or exclude VAT? 3.28

Sales/business income (turnover)

3.29 £

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

• Cost of sales	3.30 <input type="text"/> £	3.46 <input type="text"/> £
• Construction industry subcontractor costs	3.31 <input type="text"/> £	3.47 <input type="text"/> £
• Other direct costs	3.32 <input type="text"/> £	3.48 <input type="text"/> £

box 3.29 minus (boxes 3.46 + 3.47 + 3.48)

Gross profit/(loss)

3.49 £

Other income/profits

3.50 £

• Employee costs	3.33 <input type="text"/> £	3.51 <input type="text"/> £
• Premises costs	3.34 <input type="text"/> £	3.52 <input type="text"/> £
• Repairs	3.35 <input type="text"/> £	3.53 <input type="text"/> £
• General administrative expenses	3.36 <input type="text"/> £	3.54 <input type="text"/> £
• Motor expenses	3.37 <input type="text"/> £	3.55 <input type="text"/> £
• Travel and subsistence	3.38 <input type="text"/> £	3.56 <input type="text"/> £
• Advertising, promotion and entertainment	3.39 <input type="text"/> £	3.57 <input type="text"/> £
• Legal and professional costs	3.40 <input type="text"/> £	3.58 <input type="text"/> £
• Bad debts	3.41 <input type="text"/> £	3.59 <input type="text"/> £
• Interest and alternative finance payments	3.42 <input type="text"/> £	3.60 <input type="text"/> £
• Other finance charges	3.43 <input type="text"/> £	3.61 <input type="text"/> £
• Depreciation and loss/(profit) on sale	3.44 <input type="text"/> £	3.62 <input type="text"/> £
• Other expenses including partnership charges	3.45 <input type="text"/> £	3.63 <input type="text"/> £

Put the total of boxes 3.30 to 3.45 in box 3.66 below

Total expenses

boxes 3.51 to 3.63
3.64 £

Net profit/(loss)

boxes 3.49 + 3.50 minus 3.64
3.65 £

Tax adjustments to net profit or loss for this accounting period

• Disallowable expenses	3.66 <input type="text"/> £
• Goods, etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.67 <input type="text"/> £
• Balancing charges (from box 3.23)	3.68 <input type="text"/> £

Total additions to net profit (deduct from net loss)

boxes 3.66 + 3.67 + 3.68
3.69 £

• Capital allowances (from box 3.22)	3.70 <input type="text"/> £
• Deductions from net profit (add to net loss)	3.71 <input type="text"/> £

boxes 3.70 + 3.71
3.72 £

Net business profit for tax purposes for this accounting period (put figure in brackets if a loss)

boxes 3.65 + 3.69 minus box 3.72
3.73 £

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2009, continued

■ Taxable profit or loss for this accounting period

- Adjustment on change of basis

3.82 £

Copy this figure to box 11A in the Partnership Statement

Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73

3.83 £

Copy this figure to box 11 in the Partnership Statement

Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73

3.84 £

Copy this figure to box 12 in the Partnership Statement

Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional

3.93

■ Subcontractors in the construction industry

- Deductions on payment and deduction statements from contractors – construction industry subcontractors only

3.97 £

Copy this figure to box 24 in the Partnership Statement

■ Tax taken off trading income

- Tax taken off trading income (excluding deductions made by contractors on account of tax)

3.98 £

Copy this figure to box 24A in the Partnership Statement

See page 4 of the Partnership Tax Return Guide if you are a 'CT Partnership'

3.116 Additional information

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2009, continued

■ Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover is more than £15 million.

<i>Assets</i>	● Plant, machinery and motor vehicles	3.99	£	
	● Other fixed assets (premises, goodwill, investments etc.)	3.100	£	
	● Stock and work in progress	3.101	£	
	● Debtors/prepayments/other current assets	3.102	£	
	● Bank/building society balances	3.103	£	
	● Cash in hand	3.104	£	
<i>Liabilities</i>	● Trade creditors/accruals	3.106	£	
	● Loans and overdrawn bank accounts	3.107	£	
	● Other liabilities	3.108	£	
<i>Net business assets</i> (put the figure in brackets if you had net business liabilities)				box 3.105 minus box 3.109 3.110

Represented by partners' current and capital accounts

● Balance at start of period*	3.111	£	
● Net profit/(loss)*	3.112	£	
● Capital introduced	3.113	£	
● Drawings	3.114	£	
● Balance at end of period*			boxes 3.111 to 3.113 minus box 3.114 3.115

* If the capital account is overdrawn, or the business made a net loss, put the figure in brackets.

Box 3.116 'Additional information' is on Page PT3

■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2008 to 5 April 2009 (not the accounting period)	3.117	£
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