HM Revenue & Customs

Partnership (full)

Tax year 6 April 2021 to 5 April 2022 (2021-22)

Your name

Your Unique Taxpayer Reference (UTR)

Complete a 'Partnership' page for each partnership of which you were a member and for each partnership business.
For help filling in this form go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Partnership details

1 **Partnership reference number**

2 **Description of partnership trade or profession**

3 **If you became a partner after 5 April 2021, enter the date you joined the partnership** DD MM YYYY

4 **If you left the partnership after 5 April 2021 and before 6 April 2022, enter the date you left**

5 **If the partnership used cash basis, money actually received and paid out, to calculate its trading and professional income and expenses, put 'X' in the box**

Your share of the partnership's trading or professional profits

Please refer to the Partnership Statement to complete these pages and if you need any help, read the 'Partnership (full) notes'.
If you want to enter a loss, or an adjustment needs to be taken off, put a minus sign (–) in the box next to the £ sign.

6 **Date your basis period began** DD MM YYYY

7 **Date your basis period ended** DD MM YYYY

8 **Your share of the partnership's profit or loss** – from box 11 or box 12 on the Partnership Statement

£ – . 0 0

9 **If your basis period is not the same as the partnership's accounting period, enter the adjustment needed to arrive at the profit or loss for your basis period**

£ – . 0 0

9.1 **Self-Employment Income Support Scheme grant**

£ . 0 0

10 **Adjustment for change of accounting practice** – from box 11A on the Partnership Statement

£ . 0 0

11 **Averaging adjustment** – only for farmers, market gardeners and creators of literary or artistic works

£ – . 0 0

12 **Foreign tax claimed as a deduction** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

13 **Overlap relief used this year**

£ . 0 0

14 **Overlap profit carried forward**

£ . 0 0

Box 15 is not in use

16 **Adjusted profit for 2021-22** – see the Working Sheet in the notes

£ . 0 0

17 **Losses brought forward from earlier years set off against this year's profit (up to the amount in box 16)**

£ . 0 0

18 **Taxable profits after losses brought forward (box 16 minus box 17)**

£ . 0 0

19 **Any other business income not included in the partnership accounts**

£ . 0 0

20 **Your share of the total taxable profits from the partnership's business for 2021-22 (box 18 + box 19)**

£ . 0 0

Your share of the partnership's trading or professional losses

21 **Adjusted loss for 2021-22 (see the Working Sheet in the notes)**

£ . 0 0

22 **Loss from this tax year set off against other income for 2021-22**

£ . 0 0

23 **Loss to be carried back to previous year(s) and set off against income (or capital gains)**

£ . 0 0

24 **Total loss to carry forward after all other set-offs** – including unused losses brought forward

£ . 0 0

Class 2 and Class 4 National Insurance contributions (NICs)

If your total profits from all self-employments and partnerships for 2021-22 are less than £6,515, you do not have to pay Class 2 NICs, but you may want to pay voluntarily (box 25) to protect your rights to certain benefits.

25 **If your total profits for 2021-22 are less than £6,515, and you choose to pay Class 2 NICs voluntarily, put 'X' in the box**

26 **If you are exempt from paying Class 4 NICs, put 'X' in the box**

27 **Adjustment to profits chargeable to Class 4 NICs**

£ . 0 0

Your share of the partnership's untaxed income

If your basis period is not the same as the partnership's accounting period, you will need to make an adjustment to arrive at the income, profit or loss for your basis period.

Untaxed savings income

28 **Share of UK untaxed savings income** – from box 13 on the Partnership Statement

£ . 0 0

29 **Adjustment to income in box 28 for basis period**

£ . 0 0

30 **Adjusted UK savings income for basis period (box 28 + box 29)**

£ . 0 0

31 **Share of foreign untaxed savings income** – from box 14 on the Partnership Statement

£ . 0 0

32 **Adjustment to income in box 31 for basis period**

£ . 0 0

33 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

34 **Adjusted foreign savings income for basis period (box 31 + box 32 minus box 33)**

£ . 0 0

35 **Total untaxed savings income taxable at 20% (box 30 + box 34)**

£ . 0 0

Income from UK property

Do not include furnished holiday lettings here

36 **Share of profit or loss for 2021-22 from UK property** – from box 19 on the Partnership Statement

£ . 0 0

37 **Adjustment to profit or loss for basis period**

£ . 0 0

38 **Losses brought forward from earlier years set off against profits (up to the amount in box 36 + box 37)**

£ . 0 0

39 **Loss set off against 2021-22 total income** – this will be unusual

£ . 0 0

40 **Loss to be carried forward after any set-offs** – including unused losses brought forward

£ . 0 0

41 **Taxable profit after adjustment and losses (if box 36 + box 37 minus box 38 is positive or zero)**

£ . 0 0

41.1 **Residential property finance costs** – from box 26 on the Partnership Statement

£ . 0 0

41.2 **Unused residential property finance costs brought forward**

£ . 0 0

Furnished holiday lettings

42 **Share of profit for 2021-22 from UK or EEA furnished holiday lettings** – from box 20 on the Partnership Statement

£ . 0 0

43 **Adjustment to profit for basis period**

£ . 0 0

44 **Taxable profit for the year (box 42 + box 43)**

£ . 0 0

Other untaxed UK income

45 **Share of other untaxed UK income** – from box 15 on the Partnership Statement

£ . 0 0

46 **Adjustment to income in box 45 for basis period**

£ . 0 0

47 **Losses brought forward from earlier years set off against income (up to the amount in box 45 + box 46)**

£ . 0 0

48 **Taxable profit (box 45 + box 46 minus box 47)**

£ . 0 0

49 **Share of loss for 2021-22 from other untaxed UK income** – from box 16 on the Partnership Statement

£ . 0 0

50 **Adjustment to loss in box 49 for basis period**

£ . 0 0

51 **Total loss to carry forward after all other set-offs** – including unused losses brought forward

£ . 0 0

Income from offshore funds

52 **Share of income from offshore funds** – from box 18 on the Partnership Statement

£ . 0 0

53 **Adjustment to income in box 52 for basis period**

£ . 0 0

54 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

55 **Taxable income after adjustments for basis period and foreign tax (box 52 + box 53 minus box 54)**

£ . 0 0

Other untaxed foreign income

56 **Share of other untaxed foreign income** – from box 17 on the Partnership Statement

£ . 0 0

57 **Adjustment to income in box 56 for basis period**

£ . 0 0

58 **Losses brought forward from earlier years set off against income (up to the amount in box 56 + box 57)**

£ . 0 0

59 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

60 **Taxable profit (box 56 + box 57 minus (box 58 + box 59))**

£ . 0 0

61 **Share of loss for 2021-22 from other untaxed foreign income** – from box 21 on the Partnership Statement

£ . 0 0

62 **Adjustment to loss in box 61 for basis period**

£ . 0 0

63 **Total loss to carry forward after all other set-offs** – including unused losses brought forward

£ . 0 0

63.1 **Residential property finance costs** – from box 27 on the Partnership Statement

£ . 0 0

63.2 **Unused residential property finance costs brought forward**

£ . 0 0

Total untaxed income

64 **Untaxed income (other than savings income) (box 41 + box 44 + box 48 + box 55 + box 60)**

£ . 0 0

65 **Overlap relief used this year** – read the notes

£ . 0 0

66 **Overlap profit carried forward (overlap profit brought forward minus any relief used this year (box 65))**

£ . 0 0

67 **Share of total untaxed income (other than savings income) (box 64 minus box 65)**

£ . 0 0

Your share of the partnership's taxed income and dividend income

68 **Dividend income** – from boxes 14A and 22A on the Partnership Statement

£ . 0 0

69 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

70 **Total dividend income (box 68 minus box 69)**

£ . 0 0

71 **Share of taxed income taxable at 20%** – from box 22 on the Partnership Statement

£ . 0 0

72 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

73 **Taxed income taxable at 20% (box 71 minus box 72)**

£ . 0 0

74 **Share of other taxed income** – from box 23 on the Partnership Statement

£ . 0 0

75 **Total foreign tax taken off** – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages

£ . 0 0

Your share of the partnership's total taxed and untaxed income

76 **Share of total taxed and untaxed income other than that taxable at 10% and 20% (box 20 + box 67 + box 74 minus box 75)**

£ . 0 0

Your share of the partnership's tax paid and deductions

77 **Share of Income Tax taken off partnership income** – from box 25 on the Partnership Statement

£ . 0 0

78 **Share of Construction Industry Scheme (CIS) deductions made by contractors** – from box 24 on the Partnership Statement

£ . 0 0

79 **Share of any tax taken off trading income (not contractor deductions)** – from box 24A on the Partnership Statement

£ . 0 0

80 **Share of total tax taken off (boxes 77 to 79)**

£ . 0 0