





Partnership TFN



**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	<b>C</b> <input type="text"/> ^GAN <input type="text"/>	<b>D</b> <input type="text"/> ^GAO <input type="text"/>	<input type="text"/>
Gross payments subject to foreign resident withholding		<b>B</b> <input type="text"/> ^IGE <input type="text"/>	<input type="text"/>
Assessable government industry payments	<b>E</b> <input type="text"/> ^BXL <input type="text"/> <small>CODE</small> <input type="text"/> ^BXN <input type="text"/>	<b>F</b> <input type="text"/> ^BXM <input type="text"/> <small>CODE</small> <input type="text"/> ^BXO <input type="text"/>	<input type="text"/>
Other business income	<b>G</b> <input type="text"/> ^BXQ <input type="text"/> / <input type="text"/>	<b>H</b> <input type="text"/> ^BXR <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
<b>Total business income</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>

Expenses	Primary production	Non-primary production	Totals
Foreign resident withholding expenses			<b>P</b> <input type="text"/> ^IFY <input type="text"/>
Contractor, sub-contractor and commission expenses	<input type="text"/>	<input type="text"/>	<b>C</b> <input type="text"/> ^BLA <input type="text"/>
Superannuation expenses	<input type="text"/>	<input type="text"/>	<b>D</b> <input type="text"/> ^ADL <input type="text"/>
Cost of sales	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>E</b> <input type="text"/> ^AVK <input type="text"/> / <input type="text"/>
Bad debts	<input type="text"/>	<input type="text"/>	<b>F</b> <input type="text"/> ^ADN <input type="text"/>
Lease expenses	<input type="text"/>	<input type="text"/>	<b>G</b> <input type="text"/> ^ADO <input type="text"/>
Rent expenses	<input type="text"/>	<input type="text"/>	<b>H</b> <input type="text"/> ^ADT <input type="text"/>
Total interest expenses	<input type="text"/>	<input type="text"/>	<b>I</b> <input type="text"/> ^AVR <input type="text"/>
Total royalty expenses	<input type="text"/>	<input type="text"/>	<b>J</b> <input type="text"/> ^ADU <input type="text"/>
Depreciation expenses	<input type="text"/>	<input type="text"/>	<b>K</b> <input type="text"/> ^AVU <input type="text"/>
Motor vehicle expenses	<input type="text"/>	<input type="text"/>	<b>L</b> <input type="text"/> ^AVT <input type="text"/> <small>CODE</small> <input type="text"/> ^BOL <input type="text"/>
Repairs and maintenance	<input type="text"/>	<input type="text"/>	<b>M</b> <input type="text"/> ^AVS <input type="text"/>
All other expenses	<input type="text"/>	<input type="text"/>	<b>N</b> <input type="text"/> ^AML <input type="text"/>
<b>Total expenses – labels P to N</b>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>O</b> <input type="text"/> / <input type="text"/>

Reconciliation items	Primary production	Non-primary production	Totals
Add: Income reconciliation adjustments	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>A</b> <input type="text"/> ^FGB <input type="text"/> / <input type="text"/>
Add: Expense reconciliation adjustments	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<b>B</b> <input type="text"/> ^FGC <input type="text"/> / <input type="text"/>
<b>Net income or loss from business</b>	<b>Q</b> <input type="text"/> ^AWX <input type="text"/> / <input type="text"/>	<b>R</b> <input type="text"/> ^AWY <input type="text"/> / <input type="text"/>	<b>S</b> <input type="text"/> / <input type="text"/>

**6 Tax withheld**

Tax withheld where ABN not quoted **T**  ^GAG  ,

Credit for tax withheld – foreign resident withholding **U**  ^IFZ  ,



**Deductions**

**16 Deductions relating to Australian investment income** P **^ADW**     ,     .~~∞~~

**17 Forestry managed investment scheme deduction** BC-34 D **^IRN**     ,     .~~∞~~

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

Name of each item of deduction

**^AEL**

Amount

**^AEM**     ,     .~~∞~~

,     ,     .~~∞~~ Q     ,     ,     .~~∞~~

**19 Total of items 16 to 18**     ,     ,     .~~∞~~

**20 Net Australian income or loss** Subtract item 19 from item 15. \$ **^ATA**     ,     ,     .~~∞~~ /

**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?

**^AQG**  
S Yes  No

Listed country M **^CYY**     ,     .~~∞~~  
Section 404 country U **^CYZ**     ,     .~~∞~~  
Unlisted country X **^AUY**     ,     .~~∞~~

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 **^FGD**     ,     .~~∞~~ Net V **^ADY**     ,     .~~∞~~ /

Foreign income tax offset Z **^AWJ**     ,     .~~∞~~

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 **^IFW**     ,     .~~∞~~

**24 Total of items 20 to 23** Total net income or loss – add the  boxes.     ,     ,     ,     .~~∞~~ /



## 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  **^GTK**

Did the thin capitalisation provisions apply? **O** Yes  No  **BC-43** **^GTM**

Interest expenses overseas **D** **^ACO**  ,    ,     .~~X~~ **BC-34**

Royalty expenses overseas **E** **^ARO**  ,    ,     .~~X~~ **BC-34**

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  **^IGA**

**BC-34**

### 30 Personal services income

Does your income include an individual's personal services income? **N** Yes  No  **^GAI**

Total amount of PSI included at item 5 income labels **A** **^JYS**  ,    ,     .~~X~~

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

Did you satisfy the results test in respect of any individual? **C** Yes  No  **^JYU**

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Yes  No  **^JYV**

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**  **^JYW** Employment test **E2**  **^JYX** Business premises test **E3**  **^JYY**

## 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  **^JFB**

Total TOFA gains **M** **^JFA**  ,    ,     .~~X~~

Total TOFA losses **N** **^JFC**  ,     ,     .~~X~~

TOFA transitional balancing adjustment **O** **^JFV**  ,     .~~X~~ /

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

## Key financial information

32 All current assets **F** **^ATG**  ,    ,     .~~X~~

33 Total assets **G** **^ATH**  ,     ,     .~~X~~

34 All current liabilities **I** **^ALC**  ,     ,     .~~X~~

35 Total liabilities **J** **^ALT**  ,     ,     .~~X~~











**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

**^BCK**

First given name

**^BCL**

Other given names

**^BCM**

**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   /   /

Hours taken to prepare and complete this tax return **^DYF**

**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

**^AWB**

Date   /   /

Contact name

**^ACR**

Agent's phone number (include area code)

**^BLI**

Agent's reference number

**^AAE**

**Office use only**  
Indics X