

EXTRA PAGES

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 2010 and 5 April 2011), 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 2011.

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 PTRG 8 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 2008)

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 2011)

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 boxes 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 (A separate calculation must be made for each car.)	3.14 £	3.15 £
• Capital allowances at 20% on equipment, including cars with lower CO ₂ emissions	3.14A £	3.15A £
• Capital allowances at 10% on equipment, including cars with higher CO ₂ emissions	3.16 £	3.17 £
• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	3.18 £	3.19 £
• 100% and other enhanced 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	total of column above 3.22 £	total of column above 3.23 £

■ Income and expenses for this accounting period

If your annual turnover was below £70,000 (or would have been if you had traded for the whole year) fill in boxes 3.24 to 3.26 instead of page PT2.

If your annual turnover was between £70,000 and £15m (or would have been if you had traded for a whole year) ignore boxes 3.24 to 3.26. Now fill in page PT2.

If the combined annualised turnover from all of your activities was more than £15m fill in boxes 3.24 to 3.26 send in partnership accounts and computations as well.

In all cases, complete box 3.83 or box 3.84 on page PT3, and the other boxes on pages PT3 and PT4 if applicable.

• 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 £

PARTNERSHIP TAX RETURN ■ TRADES ETC.: PAGE PT2

TRADING AND PROFESSIONAL INCOME for the year ended 5 April 2011, 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 PTRG 5 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 2011, 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 £15m.

Assets

● 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	£	
			boxes 3.99 to 3.104
			3.105 £

Liabilities

● Trade creditors/accruals	3.106	£	
● Loans and overdrawn bank accounts	3.107	£	
● Other liabilities	3.108	£	
			boxes 3.106 to 3.108
			3.109 £

Net business assets (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	£	
			boxes 3.111 to 3.113 minus box 3.114
● Balance at end of period*			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 2010 to 5 April 2011 (not the accounting period)	3.117	£
---	-------	---