



Tax reference 9876543210

Date 6 April 2010

HM Revenue & Customs office address

Bristol & N Somerset Area
Ground Floor
Norfolk House
Temple Street
BRISTOL
BS1 6HS

Telephone 0117 907 2607

Issue address

Test Partnership
(T/A Accountants)

5, Salisbury Street
Cranborne
Dorset

BH21 5PU

For

Reference IR01

This notice requires you by law to send us a tax return giving details of income and disposals of chargeable assets, and any documents we ask for, for the year 6 April 2009 to 5 April 2010.

You can file the tax return using:

- this form and any supplementary Pages you need; **OR**
- the Internet (you will need to use commercial software which you may have to buy). If you file online you will receive an instant online acknowledgement that your tax return has been safely received. To register and enrol for Self Assessment Online for Partnerships go to www.hmrc.gov.uk and from the 'do it online' menu select 'self assessment'

Make sure your tax return, and any documents asked for, reach us by:

- **31 October 2010** if you complete a paper tax return; **OR**
- **31 January 2011** if you file online.

See page 19 of the guide for filing dates if this notice was given after 31 July 2010 or if the partnership includes a company as a partner.

Each partner who was a member of the partnership during the return period is liable to automatic penalties if the Partnership Tax Return does not reach us by the relevant filing date shown above. They will have to pay interest and may have to pay a surcharge on any tax they pay late.

All tax returns will be checked and there are penalties for supplying false or incomplete information.

Who should send the Partnership Tax Return?

If this Partnership Tax Return has been issued in the name of the partnership, then the partner nominated by the other members of the partnership during the period covered by the Tax Return is required by law to complete it and send it back to us. If the partners are unable to nominate someone, they should ask us to nominate one of them.

If this Partnership Tax Return has been issued in the name of a particular partner, that partner is required by law to send it back to us.

The Partnership Tax Return - your responsibilities

We have sent you pages 1 to 8 of the tax return for the most common types of partnership income. You might need other supplementary pages, which we have not sent you, for other types of income and disposals.

You are responsible for making sure you have the right pages. Answer the questions on page 2 of this form to find out if you have the right ones.

You should make sure that the information needed by individual partners to complete their personal tax returns is given to them as quickly as possible (some partners may want to send their own returns by 31 October 2010).

If you need help:

- refer to the Partnership Tax Return Guide, (included with this return, unless we know you have a tax adviser), **OR**
- phone the number above - most questions can be answered by telephone, **OR**
- when the office is closed, phone our Helpline on **0845 9000 444** for general advice, **OR**
- go to www.hmrc.gov.uk



■ **Capital allowances - summary**

	Capital allowances	Balancing charges
● Annual Investment Allowance (include any balancing charges in box 3.17 below)	■■■	
● Cars costing more than £12,000 (A separate calculation should be made for each car.)	■■■	■■■
● Capital allowances at 20% on equipment, including cars with lower CO ₂ emissions	■■■	■■■
● Capital allowances at 10% on equipment, including cars with higher CO ₂ emissions	■■■	■■■
● Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	■■■	■■■
● 100% and other enhanced capital allowances claimed (separate calculations must be made.) (Claims to and balancing charges arising on Business Renovation Premises Renovation Allowance must also be included in boxes 10.4 and 10.5 respectively.)	■■■	■■■
Total capital allowances/balancing charges	■■■	■■■

■ **Income and expenses for this accounting period**

If your annual turnover was **below £68,000** (or would have been if you traded for a whole year) **fill in boxes 3.24 to 3.26 instead of page 4.**

If your annual turnover was **between £68,000 and £15 million** (or would have been if you had traded for a whole year) **ignore boxes 3.24 to 3.26. Now fill in page 4**

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

In all cases, complete box 3.83 or box 3.84 on page 5, and other boxes on page 5 if applicable.

● Turnover including other business receipts, and goods etc. taken for personal use (and balancing charges from box 3.23)	■■■	£ 25,000.00
● Expenses allowable for tax (including capital allowances from box 3.22)	■■■	
Net profit for this accounting period (put figure in brackets if a loss)	■■■	£ 25,000.00

■■■ **Additional information**

The accounts are provisional since the scale of outside consultancy work

LINE 10

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £68,000 and £15 million. If the combined annualised turnover from all your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page 3 and send the partnership accounts and computations in as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. 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?

or exclude VAT?

Sales/business income (turnover)

£ 25,000.00

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

● Cost of sales	<input type="checkbox"/>	<input type="checkbox"/>
● Construction industry subcontractor costs	<input type="checkbox"/>	<input type="checkbox"/>
● Other direct costs	<input type="checkbox"/>	<input type="checkbox"/>

Gross profit/(loss)

£ 25,000.00

Other income/profits

● Employee costs	<input type="checkbox"/>	<input type="checkbox"/>
● Premises costs	<input type="checkbox"/>	<input type="checkbox"/>
● Repairs	<input type="checkbox"/>	<input type="checkbox"/>
● General administrative expenses	<input type="checkbox"/>	<input type="checkbox"/>
● Motor expenses	<input type="checkbox"/>	<input type="checkbox"/>
● Travel and subsistence	<input type="checkbox"/>	<input type="checkbox"/>
● Advertising, promotion and entertainment	<input type="checkbox"/>	<input type="checkbox"/>
● Legal and professional costs	<input type="checkbox"/>	<input type="checkbox"/>
● Bad debts	<input type="checkbox"/>	<input type="checkbox"/>
● Interest and alternative finance payments	<input type="checkbox"/>	<input type="checkbox"/>
● Other finance charges	<input type="checkbox"/>	<input type="checkbox"/>
● Depreciation and loss/(profit) on sale	<input type="checkbox"/>	<input type="checkbox"/>
● Other expenses including partnership charges	<input type="checkbox"/>	<input type="checkbox"/>

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

Total expenses

Net profit/(loss)

£ 25,000.00

Tax adjustments to net profit or loss for this accounting period

● Disallowable expenses	<input type="checkbox"/>	<input type="checkbox"/>
● Goods, etc taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	<input type="checkbox"/>	<input type="checkbox"/>
● Balancing charges (from box 3.23)	<input type="checkbox"/>	<input type="checkbox"/>

Total additions to net profit (deduct from net loss)

● Capital allowances (from box 3.22)	<input type="checkbox"/>	<input type="checkbox"/>
● Deductions from net profit (add to net loss)	<input type="checkbox"/>	<input type="checkbox"/>

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

£ 25,000.00

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■ Taxable profit or loss for this accounting period

● Adjustment on change of basis

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

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

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

■ Subcontractors in the construction industry

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

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)

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

Copy this figure to box 24A in the Partnership Statement

■ 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.

Assets

● Plant, machinery and motor vehicles

● Other fixed assets (premises, goodwill, investments etc.)

● Stock and work in progress

● Debtors/prepayments/other current assets

● Bank/building society balances

● Cash in hand

Liabilities

● Trade creditors/accruals

● Loans and overdrawn bank accounts

● Other liabilities

Net business assets (put the figure in brackets if you had net business liabilities)

Represented by Partners' current and capital accounts

● Balance at start of period*

● Net profit/(loss)*

● Capital introduced

● Drawings

● Balance at end of period*


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


Box 3.116 'Additional information' is on page 3


■ Partnership trade charges

● Net partnership charges paid in the period 6 April 2009 to 5 April 2010 (not the accounting period)

Please read these instructions before completing the statement

 Fill in boxes 1 to 30 and boxes A to H, as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate Statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.

 Then allocate the amounts in boxes 11 to 30 attributable to each partner using the allocation columns on this page and page 7 (see pages 14 to 17 of the Partnership Tax Return Guide for help). If the partnership has more than six partners, photocopy the allocation pages or ask the Orderline for more copies.

 Each partner will need a copy of their allocation of income to fill in the Partnership (full) pages in their personal tax return.

Tick here if the statement is drawn up using Corporation Tax Rules

Tick if the statement is drawn up using tax rules for non-residents

PARTNERSHIP INFORMATION

If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this Statement are returned.

Start 06/04/2009

Finish 05/04/2010

Nature of trade Toy designers

Tick this box if the items entered in the box had foreign tax taken off

Partnership's profits, losses, income, tax credits etc.

from box 3.83	Profit from a trade or profession	<input type="checkbox"/>	<input checked="" type="checkbox"/> £ 25,000.00
from box 3.82	Adjustment on change of basis	<input type="checkbox"/>	<input type="checkbox"/>
from box 3.84	Loss from a trade or profession	<input type="checkbox"/>	<input type="checkbox"/>

Untaxed income for the period shown in boxes 1 and 2 above, or for the period 6 April 2009 to 5 April 2010, as appropriate

from box 7.6	Income from untaxed UK savings	<input type="checkbox"/>	<input checked="" type="checkbox"/> £ 90.00
from box 2.6	Income from untaxed foreign savings	<input type="checkbox"/>	<input type="checkbox"/>
from box 2.6B + (box 2.6A minus box 2.6B) x 100/90	Foreign dividends	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.44	Other untaxed UK income	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.45	Loss from other untaxed UK income	<input type="checkbox"/>	<input type="checkbox"/>
from box 2.7	Other untaxed foreign income	<input type="checkbox"/>	<input type="checkbox"/>
from box 2.9	Income from offshore funds	<input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/>
from box 1.37	Profit (or loss) on UK property	<input type="checkbox"/>	<input checked="" type="checkbox"/> £(4,999,995.
from box 1.16	Profit on UK furnished holiday lettings	<input type="checkbox"/>	<input type="checkbox"/>
from box 1.17	Loss on UK furnished holiday lettings	<input type="checkbox"/>	<input type="checkbox"/>
from box 2.10	Loss on foreign let property	<input type="checkbox"/>	<input type="checkbox"/>

Taxed income for period 6 April 2009 to 5 April 2010

from box 7.35	Taxed savings at 10%	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.20 †	Taxed savings at 20%	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.48	Other taxed income	<input type="checkbox"/>	<input type="checkbox"/>

Tax credits and other information for period 6 April 2009 to 5 April 2010

from box 3.97	Deductions on payment and deduction statements from contractors - construction industry subcontractors only	<input type="checkbox"/>	<input type="checkbox"/>
from box 3.98	Other tax taken off trading income	<input type="checkbox"/>	<input type="checkbox"/>
from boxes 7.19, 7.47 & 1.20*	UK Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.27	UK tax credits	<input type="checkbox"/>	<input type="checkbox"/>
from box 7.34 + (box 2.6A minus box 2.6B) x 100/90 x 10%	UK notional Income Tax	<input type="checkbox"/>	<input type="checkbox"/>
from box 2.8	Foreign tax paid or treated as paid	<input type="checkbox"/>	<input type="checkbox"/>
from box 3.117	Partnership trade charges	<input type="checkbox"/>	<input type="checkbox"/>
from box 4.1	Total proceeds from disposals of chargeable assets	<input type="checkbox"/>	<input type="checkbox"/>

† If you completed Question 7 on page 8 of the Tax Return copy the figure from box 7.9A

* If you completed Question 7 on page 8 of the Tax Return copy the figure from box 7.8A

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Individual partner details

Name of partner **A. First**
 Address **5, Salisbury St.**
Cranborne
Wimborne
Dorset Postcode **BH21 5PU**

Date appointed as partner (if during 2008-09 or 2009-10) Partner's unique taxpayer reference (UTR)

Date ceased to be a partner (if during 2008-09 or 2009-10) Partner's National Insurance Number

Partner's share of profits, losses, income, tax credits, etc.
 Copy figures in boxes 11 to 30 to boxes in the individual's Partnership (full) pages as shown below

Profit	<input type="text" value="£ 12,500.00"/>	Copy this figure to box 7
	<input type="text"/>	Copy this figure to box 9
Loss	<input type="text"/>	Copy this figure to box 7
	<input type="text" value="£ 90.00"/>	Copy this figure to box 26
	<input type="text"/>	Copy this figure to box 29
	<input type="text"/>	Add box 14A to any figure in box 22A and copy total to box 67
	<input type="text"/>	Copy this figure to box 44
	<input type="text"/>	Copy this figure to box 48
	<input type="text"/>	Copy this figure to box 55
	<input type="text"/>	Copy this figure to box 51
	<input type="text" value="£(4,999,995.)"/>	Copy this figure to box 34
	<input type="text"/>	Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	<input type="text"/>	Copy this figure to box 40
	<input type="text"/>	Copy this figure to box 60
	<input type="text"/>	Add box 14A and copy total to box 67
	<input type="text"/>	Copy this figure to box 70
	<input type="text"/>	Copy this figure to box 73
	<input type="text"/>	Copy this figure to box 77
	<input type="text"/>	Copy this figure to box 78
	<input type="text"/>	Copy this figure to box 76
	<input type="text"/>	Copy this figure to box 79
	<input type="text"/>	Copy this figure to box 81
	<input type="text"/>	Use the information for each country to calculate any relief you wish to claim
	<input type="text"/>	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
	<input type="text"/>	Use the information for each disposal to calculate gains

Individual partner details

Name of partner **B. Second**
 Address **6, Shaftesbury Road**
Little Wootford
Bournemouth
Dorset Postcode **BH25 7YG**

Date appointed as partner (if during 2008-09 or 2009-10) Partner's unique taxpayer reference (UTR)

Date ceased to be a partner (if during 2008-09 or 2009-10) Partner's National Insurance Number

Partner's share of profits, losses, income, tax credits, etc.
 Copy figures in boxes 11 to 30 to boxes in the individual's Partnership (full) pages as shown below

Profit	<input type="text" value="£ 5,000.00"/>	Copy this figure to box 7
	<input type="text"/>	Copy this figure to box 9
Loss	<input type="text"/>	Copy this figure to box 7
	<input type="text"/>	Copy this figure to box 26
	<input type="text"/>	Copy this figure to box 29
	<input type="text"/>	Add box 14A to any figure in box 22A and copy the total to box 67
	<input type="text"/>	Copy this figure to box 44
	<input type="text"/>	Copy this figure to box 48
	<input type="text"/>	Copy this figure to box 55
	<input type="text"/>	Copy this figure to box 51
	<input type="text"/>	Copy this figure to box 34
	<input type="text"/>	Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	<input type="text"/>	Copy this figure to box 40
	<input type="text"/>	Copy this figure to box 60
	<input type="text"/>	Add box 14A and copy total to box 67
	<input type="text"/>	Copy this figure to box 70
	<input type="text"/>	Copy this figure to box 73
	<input type="text"/>	Copy this figure to box 77
	<input type="text"/>	Copy this figure to box 78
	<input type="text"/>	Copy this figure to box 76
	<input type="text"/>	Copy this figure to box 79
	<input type="text"/>	Copy this figure to box 81
	<input type="text"/>	Use the information for each country to calculate any relief you wish to claim
	<input type="text"/>	Copy this figure to box 4, 'Other tax reliefs' section on Ai 2 in your personal Tax Return
	<input type="text"/>	Use the information for each disposal to calculate gains

Individual partner details

Name of partner **C. Third**
 Address
 Postcode

Date appointed as partner (if during 2008-09 or 2009-10) Partner's unique taxpayer reference (UTR)
 3123456789

Date ceased to be a partner (if during 2008-09 or 2009-10) Partner's National Insurance Number

Partner's share of profits, losses, income, tax credits, etc.
 Copy figures in boxes 11 to 30 to boxes in the individual's Partnership (full) pages as shown below

Profit	<input type="checkbox"/> <input type="checkbox"/> £ 5,000.00	Copy this figure to box 7
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 9
Loss	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 7
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 26
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 29
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Add box 14A to any figure in box 22A and copy total to box 67
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 44
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 48
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 55
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 51
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 34
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 40
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 60
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Add box 14A and copy total to box 67
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 70
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 73
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 77
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 78
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 76
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 79
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 81
	<input type="checkbox"/> <input type="checkbox"/>	Use the information for each country to calculate any relief you wish to claim
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return
	<input type="checkbox"/> <input type="checkbox"/>	Use the information for each disposal to calculate gains

Individual partner details

Name of partner **D. Forth**
 Address
 Postcode

Date appointed as partner (if during 2008-09 or 2009-10) Partner's unique taxpayer reference (UTR)
 4123456789

Date ceased to be a partner (if during 2008-09 or 2009-10) Partner's National Insurance Number

Partner's share of profits, losses, income, tax credits, etc.
 Copy figures in boxes 11 to 30 to boxes in the individual's Partnership (full) pages as shown below

Profit	<input type="checkbox"/> <input type="checkbox"/> £ 2,500.00	Copy this figure to box 7
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 9
Loss	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 7
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 26
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 29
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Add box 14A to any figure in box 22A and copy the total to box 67
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 44
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 48
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 55
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 51
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 34
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Include this figure in your 'relevant UK earnings' when working out the tax relief on your contributions to registered pension schemes
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 40
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 60
	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Add box 14A and copy total to box 67
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	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 73
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 77
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	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 76
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 79
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 81
	<input type="checkbox"/> <input type="checkbox"/>	Use the information for each country to calculate any relief you wish to claim
	<input type="checkbox"/> <input type="checkbox"/>	Copy this figure to box 4, 'Other tax reliefs' section on Ai 2 in your personal Tax Return
	<input type="checkbox"/> <input type="checkbox"/>	Use the information for each disposal to calculate gains

Did the partnership receive any other income which you have not already included elsewhere in the Partnership Tax Return?

If Yes, read the note below

Make sure you fill in the pages for Questions 1 to 4 before answering Question 7

If you ticked the 'Yes' box and the only income was interest, or alternative financial receipts with tax taken off, from banks and building societies, fill in boxes 7.7A to 7.9A below. Otherwise phone the SA Orderline and ask for the Partnership Savings Pages and leave boxes 7.7A to 7.9A blank. If you have more than one account, enter **totals** in the boxes.

- Interest and alternative financial receipts from UK banks and building societies, paid **with** tax taken off for the period 6 April 2009 to 5 April 2010 (**not** the accounting period)

Amount after tax taken off

Tax taken off

Gross amount before tax

Copy this figure to box 25 in the Partnership Statement

Copy this figure to box 22 in the Partnership Statement

Are the details on the front of the Partnership Tax Return wrong?

If yes, make any corrections on the front of the form

Please give a daytime telephone number (including the area code) in boxes 9.1 and 9.2.

It is often simpler to phone if we need to ask you about your Tax Return.

Your telephone number

or, if you prefer, your adviser's telephone number

Your adviser's name and address.

<input type="checkbox"/>	RFA ACCOUNTING
<input type="checkbox"/>	146, Pinehurst Road
<input type="checkbox"/>	West Moors, Ferndown
<input type="checkbox"/>	Dorset Postcode BH22 0EN

Other information

Please tick box 10.1 if this Partnership Tax Return contains figures that are provisional because you do not yet have final figures. Page 17 of the Partnership Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 3.116 on page 3.

Disclosure of tax avoidance schemes - If the Partnership is a party to one or more disclosable tax avoidance schemes, you must complete boxes 10.2 and 10.3. Give details of each scheme (up to three) on a separate line. If the Partnership is party to more than three schemes details of the additional schemes must be reported on form AAG4.

Scheme reference number

<input type="checkbox"/>	12345678
<input type="checkbox"/>	
<input type="checkbox"/>	

Tax year in which the expected advantage to the partners arises - year ended 5 April

<input type="checkbox"/>	2007
<input type="checkbox"/>	
<input type="checkbox"/>	

- Business Premises Renovation Allowance (BPRA)** - read page 18 of the Partnership Tax Return Guide before you fill in these boxes. Extract from boxes 3.20 and 3.21 (and boxes 1.34 and 1.32 from the Partnership UK Property pages) the amounts that relate to any BPRA claims or charges. Enter claims to BPRA in box 10.4 and charges in box 10.5

Capital allowances

Balancing charges

Declaration - I have filled in and am sending back to you the following:

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

I attach **1** additional copies of page 7. There were **4** partners in this partnership for that period.

Before you send the completed tax return back to your current HM Revenue & Customs office, you must sign the statement below. If you give false information or conceal any part of the partnership's income or details of the disposal of chargeable assets, you may be liable to financial penalties and/or you may be prosecuted.

The information I have given in this Partnership Tax Return, as the nominated partner, is correct and complete to the best of my knowledge and belief.

Signature

Date

Print name in full here: _____

If you have signed for someone else, please also

- state the capacity in which you are signing (for example as executor or receiver)

- give the name of the person you are signing for and **your** name and address in the 'Additional information' box, box 3.116 on page 3.

Trustee

HM Revenue & Customs

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 2009 and 5 April 2010), and
- the partnership carried on more than one trade or profession, or had the accounts made up to more than one date in the year ended 5 April 2010.

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).

Boxes 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

1fa

Description of partnership trade or profession

pinacle

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

Start

01/08/2008

End

31/07/2009

• Date of commencement (if after 5 April 2007)

• Date of cessation (if before 6 April 2010)

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

• 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)

• 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)

• 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).

Capital allowances - summary

	Capital allowances	Balancing charges
• Annual Investment Allowance (include any balancing charges in box 3.17 below)	<input type="checkbox"/> <input type="checkbox"/>	
• Cars costing more than £12,000 (A separate calculations must be made for each car.)	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
• Capital allowances at 20% on equipment, including cars with lower CO2 emissions	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
• Capital allowances at 10% on equipment, including cars with higher CO2 emissions	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
• Agricultural or Industrial Buildings Allowance (A separate calculation must be made for each block of expenditure.)	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
• 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.)	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
Total capital allowances/balancing charges	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

Income and expenses for this accounting period

If your annual turnover was **below £68,000** (or would have been if you traded for the whole year) **fill in boxes 3.24 to 3.26 instead of Page PT2.**

If your annual turnover was between £68,000 and £15,000,000 (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 your combined annualised turnover from **10Sal1al** of your activities was **more than £15,000,000 fill in boxes 3.24 to 3.26, and 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)

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

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

(Substitute) *(rfa-pinacle)*

Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £68,000 and £15 million. If the combined annualised turnover from all your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page PT1 and send the partnership accounts and computations in as well. In all cases, complete box 3.83 or box 3.84 on page PT3, and the other boxes on pages TP3 and PT4 if applicable. 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?

or exclude VAT?

Sales/business income (turnover)

Disallowable expenses included in boxes 3.46 to 3.63

Total expenses

▪ Cost of sales	<input type="text"/>	<input type="text"/>
▪ Construction industry subcontractor costs	<input type="text"/>	<input type="text"/>
▪ Other direct costs	<input type="text"/>	<input type="text"/>

From 0.00 million (Between 0.00 and 0.00 or 0.00)

Gross profit/(loss)

Other income/profits

▪ Employee costs	<input type="text"/>	<input type="text"/>
▪ Premises costs	<input type="text"/>	<input type="text"/>
▪ Repairs	<input type="text"/>	<input type="text"/>
▪ General administrative expenses	<input type="text"/>	<input type="text"/>
▪ Motor expenses	<input type="text"/>	<input type="text"/>
▪ Travel and subsistence	<input type="text"/>	<input type="text"/>
▪ Advertising, promotion and entertainment	<input type="text"/>	<input type="text"/>
▪ Legal and professional costs	<input type="text"/>	<input type="text"/>
▪ Bad debts	<input type="text"/>	<input type="text"/>
▪ Interest and alternative finance payments	<input type="text"/>	<input type="text"/>
▪ Other finance charges	<input type="text"/>	<input type="text"/>
▪ Depreciation and loss/(profit) on sale	<input type="text"/>	<input type="text"/>
▪ Other expenses including partnership charges	<input type="text"/>	<input type="text"/>

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

Total expenses

Net profit/(loss)

Tax adjustments to net profit or loss for this accounting period

● Disallowable expenses	<input type="text"/>	<input type="text"/>
● Goods etc. taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	<input type="text"/>	<input type="text"/>
● Balancing charges (from box 3.23)	<input type="text"/>	<input type="text"/>
Total additions to net profit (deduct from net loss)	<input type="text"/>	<input type="text"/>
● Capital allowances (from box 3.22)	<input type="text"/>	<input type="text"/>
● Deductions from net profit (add to net loss)	<input type="text"/>	<input type="text"/>

Between 0.00 and 0.00 or 0.00

Between 0.00 and 0.00

Between 0.00 and 0.00 million less 0.00

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

SA800(TP)

■ **Taxable profit or loss for this accounting period**

● Adjustment on change of basis

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

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

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

■ **Subcontractors in the construction industry**

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

Copy this figure to box 24 in the Partnership Statement

■ **Tax taken c/jf trading income**

● Any tax taken off (excluding deductions made by contractors on account of tax) trading income

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

Copy this figure to box 24A in the Partnership Statement



Additional information

£ 0

£ 0

Extra information

■ **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.

Assets	● Plant, machinery and motor vehicles	£.000		
	● Other fixed assets (premises, goodwill, investments etc.)	£.000		
	● Stock and work in progress	£.000		
	● Debtors/prepayments/other current assets	£.000		
	● Bank/building society balances	£.000		
	● Cash in hand	£.000		£.000
Liabilities	● Trade creditors/accruals	£.000		
	● Loans and overdrawn bank accounts	£.000		
	● Other liabilities	£.000		£.000
Net business assets (put the figure in brackets if you had net business liabilities)				£.000

Represented by Partners' current and capital accounts

● Balance at start of period*	£.000		
● Net profit/(loss)*	£.000		
● Capital introduced	£.000		
● Drawings	£.000		
● Balance at end of period*	£.000		£.000

* If the Capital Account is overdrawn, or the business made a net loss, show 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 2009 to 5 April 2010 (not the accounting period)	£.000
---	-------

HM Revenue & Customs

Fill in these pages if, during the period (or periods) covered by this Partnership Tax Return, the partnership had income from:

- UK property, or
- furnished holiday lettings

that the partners own jointly, or had an interest in or right over in the UK. If you need help, look up the box numbers in the Notes.

Name Tax reference

The period for which information is required can vary. In some limited circumstances you may even have to complete two sets of Partnership UK Property Pages. You should read the 'Return period' section in the Notes to the Partnership UK Property Pages before filling in boxes 1.1 and 1.2.

Return period begins and ends

Is the partnership income from furnished holiday lettings?

If not applicable, turn over and fill in Page PL2 to give details of the partnership's property income

If 'Yes', fill in boxes 1.3 to 1.17 before completing Page PL2

See Notes, pages PLN2 to PLN4

• Income from furnished holiday lettings

■ **Expenses** (furnished holiday lettings only)

• Rents, rates, insurance, ground rents, etc.	<input type="text"/>	
• Repairs, maintenance and renewals	<input type="text"/>	
• Finance charges, including interest	<input type="text"/>	
• Legal and professional costs	<input type="text"/>	
• Cost of services provided, including wages	<input type="text"/>	
• Other expenses	<input type="text"/>	
		Total of boxes 1.3 to 1.17 <input type="text"/>

Net profit (put figures in brackets if a loss)

■ **Tax adjustments**

• Private use	<input type="text"/>	Total of boxes 1.15 to 1.17 <input type="text"/>
• Balancing charges	<input type="text"/>	
• Capital allowances	<input type="text"/>	
• Tick box 1.15A if box 1.15 includes enhanced capital allowances for designated environmentally beneficial plant and machinery <input type="checkbox"/>	<input type="text"/>	

Profit for the year (copy to box 1.18). If loss, enter '0' in box 1.16 and put the loss in box 1.17 Copy the figure to box 19A of the Partnership Statement (Full).

Loss for the year (if you have entered '0' in box 1.16) Copy the figure to box 20 of the Partnership Statement (Full).
If there is a profit, enter it in box 1.16 and enter '0' in box 1.17

SA801

Test Partnership

9876543210

06/04/2009

05/04/2010

√

£ 0

Do not include Real Estate Investment Trust or Property Authorised Investment Fund dividends or distributions here.

Income see Notes, pages PLN4 to PLN7

● Furnished holiday lettings profits	<input type="text"/>	Tax deducted <input type="text"/>	Include this figure in box 25 of the Partnership Statement (Full).
● Rents and other income from UK property	<input type="text"/>		
● Chargeable premiums	<input type="text"/>		
● Reverse premiums	<input type="text"/>		

Total Income

Expenses (do not include figures you have already put in boxes 1.4 to 1.9 on Page PL1)

● Rent, rates, insurance, ground rents etc.	<input type="text"/> £ 999,999.00	<input type="text"/>
● Repairs, maintenance and renewals	<input type="text"/> £ 999,999.00	
● Finance charges, including interest	<input type="text"/> £ 999,999.00	
● Legal and professional costs	<input type="text"/> £ 999,999.00	
● Costs of services provided, including wages	<input type="text"/> £ 999,999.00	
● Other expenses	<input type="text"/> £ 999,999.00	

Net Profit (put figures in brackets if a loss) £(5,999,994.)

Tax adjustments

● Private use	<input type="text"/> £ 999,999.00	<input type="text"/>	
● Balancing charges - including those arising under Business Premises Renovation Allowance which should also be included in box 10.5	<input type="text"/> £ 999,999.00		<input type="text"/> £1,999,998.0
● Annual Investment Allowance	<input type="text"/>	<input type="text"/>	
● All other capital allowances - including Business Premises Renovation Allowance which should also be included in box 10.4	<input type="text"/> £ 999,999.00		
● Tick box 1.34A if box 1.34 includes a claim for 100% capital allowances for flats over shops	<input type="checkbox"/> <input checked="" type="checkbox"/>		
● Tick box 1.34B if box 1.34 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	<input type="checkbox"/> <input checked="" type="checkbox"/>		
● Landlord's energy saving allowance	<input type="text"/>		
● 10% wear and tear	<input type="text"/>		<input type="text"/> £ 999,999.00

Profit or loss for return period (put figures in brackets if a loss) £(4,999,995.)

Copy this figure to box 19 of the Partnership Statement (Full).

Now finish filing in the Partnership Tax Return

SA801

HM Revenue & Customs

Complete these Pages if the partnership had any:

- interest, dividends or other income from UK banks, building societies, unit trusts, or National Savings & Investments, or any other income from UK savings, **or**
- dividends, other distributions or stock dividends from UK companies or from UK unit trusts, **or**
- other income (other than trade and professional income, foreign income, or land and property income, for which you should complete the appropriate pages).

Name

Test Partnership

Tax reference

9876543210

The period for which information is required in these pages can vary. In some limited circumstances you may even have to complete two sets of Partnership Savings, Investments and Other Income pages. Read the 'Return Period' section in the Notes to the Partnership Savings, Investments and Other Income pages to identify the return period (or periods) appropriate to your partnership before filling in these pages.

■ Interest and alternative finance receipts with no UK tax deducted

Period covered by figures in boxes 7.3 to 7.5

Start 06/04/2009

End 05/04/2010

	Taxable amount
● Interest and alternative finance receipts from UK banks and building societies paid without tax deducted	
● National Savings & Investments (such as Easy Access Savings Account, Investment Account, Income Bonds and Capital Bonds)	£ 90.00
● Other income from UK savings and investments (except dividends)	
Copy this figure to box 13 in the Partnership Statement (Full).	
	£ 90.00

■ Interest and alternative finance receipts with UK tax deducted

All taxed income must be returned for the period 6 April 2009 to 5 April 2010. If the partnership is a CT Partnership see page 4 of the Partnership Tax Return Guide.

	Amount after tax deducted	Tax deducted	Gross amount before tax
● Interest and alternative finance receipts from UK banks and building societies paid with tax deducted			
● Interest distributions from UK authorised unit trusts and UK open-ended investment companies and investment trusts (dividend distributions go on Page PS2)			
● National Savings & Investments (such as FIRST Options Bonds, Fixed Rate Savings Bonds, Guaranteed Income Bonds and Guaranteed Growth Bonds)			
● Other taxed income from UK savings and investments (except dividends)			
Include this figure in box 25 in the Partnership Statement (Full).		Copy this figure to box 22 in the Partnership Statement (Full).	

SA804

Tax Payer : Test Partnership
Revenue Ref :
Accounts Ref : IR01
Tax Return : 2010

Schedule of Furnished Property
For the Year Ended 5th April 2010

Income

Less Expenses

Rent, rates, insurance, ground rents	999,999.00	
Repairs, maintenance and renewals	999,999.00	
Finance charges, including interest	999,999.00	
Legal and professional costs	999,999.00	
Cost of services, including wages	999,999.00	
Other expenses	999,999.00	
	<hr/>	(5,999,994.00)

Net profit (5,999,994.00)

Tax Adjustments

Plus: Private use	999,999.00	
Plus: Balancing charges	999,999.00	
Less: Capital allowances	999,999.00	
	<hr/>	(4,999,995.00)
	<hr/>	

Taxable profit (4,999,995.00)

Taxpayer Reference (UTR) : 9876543210
Tax Payer : Test Partnership (T/A Accountants)
Pinnacle Client Reference : IR01

HM Revenue & Customs

Tax Return for the year ended 5 April 2010.

This is a copy of the information that will be transmitted to HM Revenue and Customs once authorised by you. The copy includes all completed supplementary pages & attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Self Assessment Online Service, your tax adviser must provide you with a copy of your tax return (or amended tax return) information for you to declare that the information is correct and complete to the best of your knowledge and belief and approve submission to HM Revenue & Customs. If you give false information or conceal any part of your income or chargeable gains you may be liable to financial penalties. It is recommended that you retain a copy of the Tax Return (or amended tax return information) transmitted to HMRC.

The HM Revenue & Customs IRmark number

The HM Revenue & Customs IRmark number assigned to your tax return information is:

This number appears on each page of this copy, which is consecutively numbered.

The following details comprise the information to be sent electronically.

Title Surname First Names

Taxpayer Reference National Insurance Number

I understand that when I advise RFA ACCOUNTING that I have approved this copy they will be entitled to submit my return (or amended return) information using the Self Assessment Online Service

Where your Tax Return (or amended Tax Return) contains a claim for a repayment and you require the repayment to be sent to your bank, building society or other nominee or, you have nominated a charity to receive all or part of your repayment, the relevant question within the return (or amended return) must be completed. Please note the receipt of these nomination details included with the other return information received using the Online Service will be taken to be your formal approval to such a nomination for repayment purposes.

Approved

Date