



## Use these notes to help you fill in the Partnership (short) pages of your tax return

These notes will help you to fill in your tax return. It will also help if you've a copy of the Partnership Tax Return, which includes a summary of your earnings on the Partnership Statement.

### Changing between self-employment and partnership

Don't fill in boxes 3 and 4 if you changed from self-employment to partnership, or partnership to self-employment, between 6 April 2016 and 5 April 2017.

If any part of the accounting period is within your basis period, to work out your profit or loss, fill in the 'Partnership (short)' pages using:

- details from the Partnership Statement
- boxes 9 to 32 in the 'Self-employment (short)' pages or boxes 15 to 76 in the 'Self-employment (full)' pages

If no part of the accounting period is within your basis period, don't fill in the 'Partnership' pages.

### Your name and Unique Taxpayer Reference

If you printed a copy of the 'Partnership (short)' pages from the website, fill in your name and Unique Taxpayer Reference (UTR) in the boxes at the top of the form. You'll find your UTR on the Partnership Statement.

Your name	Your Unique Taxpayer Reference (UTR)
Paul Smith	13579 24680

Example of completed name and UTR boxes

### Partnership details

#### Box 1 Partnership reference number

Put your Partnership tax reference number in the box. If you're a partner in a foreign partnership, put your own UTR in box 1.

#### Box 3 If you became a partner after 5 April 2016, enter the date you joined the partnership

If you became a partner between 6 April 2016 and 5 April 2017, put the date you joined in box 3.

If you haven't already registered as a partner for Self-Assessment and Class 2 National Insurance contributions (NICs), you must do so now. For more information, go to [www.gov.uk/register-for-self-assessment/self-employed](http://www.gov.uk/register-for-self-assessment/self-employed)

#### Box 4 If you left the partnership after 5 April 2016 and before 6 April 2017, enter the date you left

If you stopped being a partner before 6 April 2017, put the date in box 4. Tell us as soon as possible so you don't pay too much tax or Class 2 NICs.

For more information, go to [www.gov.uk/stop-being-self-employed](http://www.gov.uk/stop-being-self-employed)

#### Box 5 Cash basis

Put 'X' in box 5, if the partnership used the cash basis to work out its trading profit or loss for the 2016 to 2017 tax year. If this is the case there'll be 'X' in box 3.9 of the Partnership Tax Return.

**i** For more information about cash basis, go to [www.gov.uk/simpler-income-tax-cash-basis](http://www.gov.uk/simpler-income-tax-cash-basis)

### Your share of the partnership's trading or professional profits

#### Boxes 6 and 7 Basis period

You pay tax for the 2016 to 2017 tax year on the profits of your basis period. When you've been in business for a couple of years, your basis period is the same as the accounting period. Put in box 6 the date on which your basis period started and put in box 7 the date on which it ended.

#### If your business began between 6 April 2016 and 5 April 2017

Your basis period begins on the date you started in business and ends on 5 April 2017.

#### If your business began between 6 April 2015 and 5 April 2016

If the accounting date in the period 6 April 2016 to 5 April 2017 is:

- **more than 12 months** after the date your business began, your basis period is the 12 months to that accounting date
- **less than 12 months** after the date you started in business, your basis period is the 12 months beginning on the date you started

If there is no accounting date in the period

6 April 2016 to 5 April 2017, your basis period is 6 April 2016 to 5 April 2017.

### If your business ended between 6 April 2016 and 5 April 2017

Your basis period begins on the day after your basis period for the 2015 to 2016 tax year ended, and ends on the day your business ended.

**i** For help working out your basis period, go to [www.gov.uk](http://www.gov.uk) and search for 'HS222'.

### Boxes 8 and 9 Your share of the partnership's profit or loss and the basis period adjustment

If your basis period is the same as the partnership's accounting period, copy the figure from box 11 or 12 on your Partnership Statement and put it in box 8. If you made a loss, put a minus sign in the shaded box in front of your figure. Don't fill in box 9.

If your basis period isn't the same as the partnership's accounting period, you'll need to work out the profit or loss for the 2016 to 2017 tax year. Copy the figure from box 11 or 12 on your Partnership Statement and put it in box 8. You'll also need to put the adjustment in box 9.

#### Example

James and Sue have been partners for 5 years and prepare their partnership accounts to 30 September each year.

Amir joined the partnership on 1 July 2016. His share of the partnership profit is:

- period to 30 September 2016 £15,000
- year ended 30 September 2017 £60,000

Amir's basis period for the 2016 to 2017 tax year is 1 July 2016 to 5 April 2017. He works out his profits as follows:

- 1 July 2016 to 30 September 2016 £15,000
- 1 October 2016 to 5 April 2017 (6/12 x £60,000) £30,000

Amir will put £15,000 in box 8 and £30,000 in box 9.

If you include provisional figures, put an 'X' in box 20 on page TR 8 of your tax return and tell us in 'Any other information' on page TR 7, why you've used provisional amounts and when you expect to give us the final figures.

**i** For more help working out your taxable profits and adjustments, go to [www.gov.uk](http://www.gov.uk) and search for 'HS222'.

### Box 11 Averaging adjustment

If your averaging claim changes your profit, put the amount of the change in box 11. If the claim reduces your taxable profit, put a minus sign in the shaded box.

**i** For information on farmers and market gardeners, go to [www.gov.uk](http://www.gov.uk) and search for 'HS224'.  
For information on averaging for creators of literary or artistic works go to [www.gov.uk](http://www.gov.uk) and search for 'HS234'.

### Box 12 Foreign tax claimed as a deduction

You can claim for the foreign tax you've already paid on your income as long as you're not claiming Foreign Tax Credit Relief.

**You can't claim both.**

**i** For more information on Foreign Tax Credit Relief, go to [www.gov.uk](http://www.gov.uk) and search for 'HS263'.

### Box 13 Overlap Relief used this year

You can claim Overlap Relief if you have overlap profits and in the 2016 to 2017 tax year:

- you stopped being a partner
- the partnership was sold or closed down
- the partnership's accounting date changed and your basis period is more than 12 months

**i** For information about overlap relief, go to [www.gov.uk](http://www.gov.uk) and search for 'HS222'.

### Box 14 Overlap profit carried forward

This is any overlap profit you've from earlier years plus any new overlap profits in the 2016 to 2017 tax year, minus any relief you used this year.

### Box 15 Your share of business premises renovation allowance (BPRA)

Enter your share of the partnership's BPRA from box 12A of the Partnership Statement

### Box 16 Adjusted profit for 2016-17

Use the working sheet on page SPN 4 of these notes to work out your adjusted profit. If you've made a loss, put '0' in box 16 and put the amount of the loss in box 21.

### Box 17 Losses brought forward from earlier years set off against this year's profit

If you made a loss in the 2015 to 2016 tax year or earlier tax years put the amount in box 17. This

mustn't be more than the amount in box 16.

### **Box 18 Taxable profits after losses brought forward**

Use the working sheet on page SPN 4 of these notes to work out the taxable profit. If you had a profit, put the figure from box K in box 18.

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

This is income paid to you, not the partnership, such as professional income received in a personal capacity.


### **Box 20 Your share of total taxable profits from the partnership's business for 2016-17**

Use the working sheet on page SPN 4 of these notes to work out your share of the total taxable profit. If you had a profit, put the figure from box M in box 20.

### **Your share of the partnership's trading or professional losses**

You may be able to claim tax relief for your share of any partnership losses.

If you've already made a claim for your loss in the 2016 to 2017 tax year, include the loss in boxes 22 to 24 and give us the details in 'Any other information' on page TR 7 of your tax return

 For information on losses, go to [www.gov.uk](http://www.gov.uk) and search for 'HS227'.

### **Box 21 Adjusted loss for 2016-17**

Use the working sheet on page SPN 4 of these notes to work out if you had an adjusted loss for the 2016 to 2017 tax year.

### **Box 22 Loss from this tax year set off against other income for 2016-17**

Only put a loss for **this tax year** in box 22. The amount of tax relief you can claim against your total income each year is limited to the greater of £50,000 or 25% of your adjusted total income.

If the loss is more than your income (or your income is nil), put your income amount (or nil) in box 22. You can claim the balance of your loss against any capital gains for the 2016 to 2017 tax year, or fill in box 23 or 24.

The time limit for claiming is 31 January 2019. **Do not complete this box if you use cash basis.**

 For more information on the Limit on Income Tax Reliefs, go to [www.gov.uk](http://www.gov.uk) and search for 'HS204'.

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


You can carry losses back to use against:

- income for the 2015 to 2016 tax year – if your loss is more than the income you can use the remaining loss against the 2015 to 2016 tax year capital gains. **Don't** make this claim if you use cash basis
- income in the 3 previous years – start with the earliest year – only make this claim if your business began after 5 April 2012. **Don't** make this claim if you use cash basis
- profits of this business in the 2016 to 2017 tax year and in the 3 previous years – start with the latest year – only make this claim if your business ceased this year – the losses you can claim are the losses made in the last 12 months of trade

You'll also need to give us details of the amount claimed for each year in 'Any other information' on page TR 7 of your tax return.

If you use cash basis you can only claim for terminal loss relief.

The time limit for claiming is 31 January 2019.

 For more information on terminal losses, go to [www.gov.uk](http://www.gov.uk) and search for 'HS222'.

### **Box 24 Total loss to carry forward after all other set-offs**

You can carry your loss forward to set against any future profits from the same business. If you had any losses from earlier years that you've not already used up, include them in box 24.

The time limit for claiming is 5 April 2021.

### **Class 2 and Class 4 National Insurance contributions**

#### **Box 25 If your total profits for 2016-17 are less than £5,965 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box**

If your taxable profits are £5,965 or more, you pay Class 2 NICs (£2.80 a week). If your profits are less than £5,965 or you made a loss, you can pay Class 2 NICs voluntarily to protect your State Pension and certain benefits. You must already be registered as a partner for self-employment and Class 2 NICs to do this.

If you're employed and self-employed, you may be able to pay a lower amount of Class 2 NICs depending on the amount of National Insurance you pay from your wages. For more information, go to [www.gov.uk/national-insurance/how-much-you-pay](http://www.gov.uk/national-insurance/how-much-you-pay)

Put an 'X' in box 25 if you want to pay Class 2

NICs voluntarily. You can't change your mind after you pay your bill.

For more information, go to [www.gov.uk/voluntary-national-insurance-contributions](http://www.gov.uk/voluntary-national-insurance-contributions)

For information on Universal Credit, go to [www.gov.uk/national-insurance-credits](http://www.gov.uk/national-insurance-credits)

### Box 26 If you're exempt from Class 4 National Insurance contributions

You don't have to pay Class 4 National Insurance contributions if you were:

- at or over State Pension age, or under 16, on 6 April 2016
- not resident in the UK for tax purposes during the 2016 to 2017 tax year

Only put an 'X' in box 26 if you're exempt.

**i** For information, go to [www.gov.uk/national-insurance](http://www.gov.uk/national-insurance)

### Box 27 Adjustment to profits chargeable to Class 4 National Insurance contributions

Some adjustments can reduce the amount of Class 4 National Insurance contributions you have to pay. Put in box 27, the amount of any:

- adjustments for changes in accounting practice
- losses from earlier years
- employment earnings included in your profits

**i** For more information on Class 4 National Insurance contributions adjustments, go to [www.gov.uk](http://www.gov.uk) and search for 'HS220'.

## Your share of the partnership's tax paid and deductions

### Boxes 30 and 31

Use your Partnership Statement and copy the:

- box 24 figure to box 30
- box 24A figure to box 31

### More help if you need it

To get copies of any tax return forms or helpsheets, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

### Working sheet

Profit or loss box 8  
(show loss as a negative) **A** £

**Add**  
Positive adjustment box 9 **B** £

**Total** **C** £

**Minus**  
Negative adjustment box 9

Foreign tax box 12

Overlap Relief box 13  **D** £

**Total** box C minus box D **E** £

#### If box E is positive

Box 10 **F** £

**Add**  
Positive adjustment box 11 **G** £

**Or minus**  
Negative adjustment box 11 **H** £

**Adjusted profit** - copy to box 16  
(add boxes E, F plus box G or minus box H) **I** £

**Minus**  
Box 17 - up to amount in box I **J** £

**Total** box I minus box J **K** £

**Add**  
Box 19 **L** £

**Total** - copy to box 20  
(add boxes K and L) **M** £

#### If box E is a loss or zero

Copy box E to box 21 as a positive figure.

**Don't** include the minus sign in box 21.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.