



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 have a copy of the Partnership Tax Return, which includes a summary of your earnings on the Partnership Statement.

Complete a Partnership page for each partnership of which you were a member and for each partnership business.

Changing between self-employment and partnership

Do not fill in boxes 3 and 4 if you changed from self-employment to partnership, or partnership to self-employment, between 6 April 2024 and 5 April 2025.

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 15 to 76 in the 'Self-employment (full)' 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.

Partnership details

Box 1 Partnership reference number

Put the tax reference number of the partnership 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 2024, enter the date you joined the partnership

If you became a partner between 6 April 2024 and 5 April 2025, put the date you joined in box 3. If you have not already registered as a partner for Self-Assessment and Class 2 National Insurance contributions (NICs), you must do so now.

i For more information, go to www.gov.uk/register-for-self-assessment/self-employed

Box 4 If you left the partnership after 5 April 2024 and before 6 April 2025, enter the date you left

If you stopped being a partner before 6 April 2025, put the date in box 4. Tell us as soon as possible so you do not pay too much tax.

i To make sure your National Insurance position is correct, please tell us. Go to www.gov.uk/stop-being-self-employed

Your share of the partnership's trading or professional profits

For help to calculate your taxable profits, work out your basis period or overlap relief, go to www.gov.uk and search for 'HS222'.

Box 8 Your share of the partnership's profit or loss

Copy the figure from box 11 or 12 on your Partnership Statement and put it in box 8. If you received more than one Partnership Statement for this tax year for the same partnership trade, put the figure from the latest Partnership Statement in box 8 and make any adjustments necessary in box 9. If you made a loss, put a minus sign in the shaded box in front of your figure.

Box 9 Adjustment where the partnership's accounting period ended before 31 March 2025 or where the partnership's accounting period was not 12 months long

You may have to add together the amounts from your Partnership Statement or apportion the total to work out your share of the partnership's profits or loss for the tax year. You may also need to obtain details of your share of the partnership's profit or loss for an accounting period for which a Partnership Statement has not been prepared. Put any adjustments to your share of the partnership's profit or loss in box 9.

Box 10 Adjustment for change of accounting practice

Copy the figure from box 11A on the Partnership Statement. An adjustment on leaving cash basis is spread over 6 tax years - one sixth of the adjustment income is charged to tax each year. You can elect to accelerate the tax charge on this adjustment income.

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 and search for 'HS224'.
For information on averaging for creators of literary or artistic works, go to 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 cannot claim both.

i For more information on Foreign Tax Credit Relief, go to www.gov.uk and search for 'HS263'.

Box 16 Adjusted profit for 2024-25

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 earlier tax years, put the amount in box 17. This must not 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 2024-25

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 2024 to 2025 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.

i For information on losses, go to www.gov.uk and search for 'HS227'.

Box 21 Adjusted loss for 2024-25

Use the working sheet on page SPN 4 of these notes to work out if you had an adjusted loss for the 2024 to 2025 tax year.

Box 22 Loss from this tax year set off against other income for 2024-25

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 2024 to 2025 tax year, or fill in box 23 or 24.

The time limit for claiming is 31 January 2027.

i For more information on the limit on Income Tax reliefs, go to www.gov.uk and search for 'HS204'.

Box 23 Loss to be carried back to previous years and set off against income (or capital gains)

You can carry losses back to use against:

- income for the 2023 to 2024 tax year – if your loss is more than the income you can use the remaining loss against the 2023 to 2024 capital gains
- income of the 3 previous tax years – start with the earliest year – only make this claim if your business began after 5 April 2021
- profits of this business in the 2024 to 2025 tax year and 3 previous tax years – start with the latest year – only make this claim if your business ceased in the 2024 to 2025 tax year – your claim is for the losses in the final 12 months of the business (terminal loss relief)

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.

The time limit for claiming is 31 January 2027.

i For more information on terminal losses, go to www.gov.uk and search for 'HS222'.

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

You can carry any unused loss forward to set against any future profits from the same business. If you previously claimed losses that you have not already used include them in box 24.

The time limit for claiming is 5 April 2029.

Class 2 and Class 4 National Insurance contributions

Box 25 If your total profits for 2024 to 2025 are less than £6,725 and you choose to pay Class 2 NICs voluntarily, put 'X' in the box

If your taxable profits are less than £6,725 or you made a loss, you can choose to pay Class 2 NICs voluntarily to protect your State Pension and certain benefits.

If your taxable profits are £6,725 or more you will not need to pay Class 2 NICs, your contributions are treated as having been paid to protect your entitlement to State Pension and certain benefits.

You must be registered as a partner for your Class 2 NICs to be treated as paid or to pay voluntarily.

If you're registered for Self Assessment but not as self-employed, go to www.gov.uk/register-for-self-assessment/self-employed

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 Class 1 National Insurance you pay from your wages. For more information, go to 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 cannot pay Class 2 NICs voluntarily through Self Assessment after 31 January 2026.

i For more information, go to www.gov.uk/voluntary-national-insurance-contributions

Box 26 If you're exempt from paying Class 4 NICs

You do not have to pay Class 4 NICs if you:

- reached State Pension age on or before 6 April 2024
- were aged under 16, on 6 April 2024
- not resident in the UK for tax purposes during the 2024 to 2025 tax year

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

i To find out your State Pension age, go to www.gov.uk/calculate-state-pension
For more information on National Insurance, go to www.gov.uk/national-insurance

Box 27 Adjustment to profits chargeable to Class 4 NICs

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
- income which is disregarded for Class 4 NICs purposes

i For more information on Class 4 National Insurance contributions adjustments, go to 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

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 box A plus box B

C £

Minus

Negative adjustment box 9

Foreign tax box 12

= 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.
Do not include the minus sign in box 21.