

## Use these notes to help you fill in the partnership income section of your tax return

### Partnership income

This is your share only, of any income from a partnership.



Partnerships are legal entities where the partners share responsibility of the business and share the profits in an agreed percentage set by the partnership agreement.

The full details of the partnership income and expenses will be dealt with at the tax file of the partnership.

### Completing the form

**Section 6: Partnership income**

If you receive income from a general partnership, limited partnership, incorporated limited partnership, separate limited partnership, limited liability or foreign limited liability partnership declare your share of the income here

| Partnership name | Partnership tax reference | Your share of partnership income | Your Spouse/ civil partner's share of partnership income |
|------------------|---------------------------|----------------------------------|--|
|                  |                           | 0 000 000                        | 0 000 000  |
|                  |                           | 0 000 000                        | 0 000 000  |

Claim for expenses that you have personally incurred and have not been claimed in the partnership accounts. They can only claim expenses that are wholly and exclusively for the purposes of earning the partnership income.

| Individual partnership expense description | Your expense amount | Your Spouse/ civil partner's expense amount |
|--|---------------------|---|
|  | 0 000 000           | 0 000 000                                   |
|  | 0 000 000           | 0 000 000                                   |
|  | 0 000 000           | 0 000 000                                   |

You need to enter on your personal return:

- The name of the partnership(s) in which you have a partnership share
- The tax reference number of those partnership(s)
- Your share of the taxable income from the partnership(s)

If you've personally incurred an expense that's not been claimed in the partnership accounts and it's wholly and exclusively for the purposes of earning the partnership income, enter a description of the expense and the amount you've incurred.

### More help

For more information about partnerships go to [www.gov.je](http://www.gov.je) and search 'partnerships'.