





□□□□□□□□

Panel A is set out on pages 2 and 3; entries should be made on both pages where relevant.

1. (b) Name and Address of Precedent Acting Partner

[Empty box for Name and Address of Precedent Acting Partner]

**Expression of Doubt**

2. If you have a genuine doubt about the tax treatment of any item in the Return, tick  this box  and enclose a letter setting out clearly the point at issue.

**Note:** Individual partners affected by this tax treatment should also indicate an Expression of Doubt on their own tax return.

Complete columns (vii) to (xi) if there were changes in the Partnership or in the Basis of Distribution of Profits in this Accounting Period

3. Partners **resident** in Ireland

	Basis of distribution of profits* at start of period (%) (vi)	If partner commenced, tick <input checked="" type="checkbox"/> box (vii)	If partner ceased, tick <input checked="" type="checkbox"/> box (viii)	If there was a change in the basis of distribution of profits, tick <input checked="" type="checkbox"/> box (ix)	Date of Event (DD/MM/YYYY) (x)	Basis of distribution of profits* at end of period (%) (xi)
(a)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(b)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(c)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(d)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(e)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(f)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□

\*after salary and interest on capital

4. Partners **not resident** in Ireland

	Basis of distribution of profits* at start of period (%) (vi)	If partner commenced, tick <input checked="" type="checkbox"/> box (vii)	If partner ceased, tick <input checked="" type="checkbox"/> box (viii)	If there was a change in the basis of distribution of profits, tick <input checked="" type="checkbox"/> box (ix)	Date of Event (DD/MM/YYYY) (x)	Basis of distribution of profits* at end of period (%) (xi)
(a)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□
(b)	□□□□-□□□□	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	□□ / □□ / □□□□	□□□□-□□□□

\*after salary and interest on capital

□□□□□□□□

**B - PROFITS FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 144]**

	Primary Trade	Subsidiary Trade
101. Description of Trade, Profession or Vocation (You must clearly describe the trade)	□□□□□□□□ □□□□□□□□ □□□□□□□□	□□□□□□□□ □□□□□□□□ □□□□□□□□

Do not submit accounts with this Return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 110 - 144.

102. If this source of income ceased during 2009 state the date of cessation (DD/MM/YYYY)	□□ / □□ / □□□□	□□ / □□ / □□□□
103. (a) Amount of adjusted net profit for accounting period	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
(b) If any of the profits entered at Line 103(a) refer to <b>Stallion Fees</b> , enter that amount here	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
(c) If any of the profits entered at Line 103(a) refer to <b>Greyhound Stud Fees</b> , enter that amount here	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
104. Amount of adjusted net loss for accounting period	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
105. Income assessable under Section 98A(4) TCA 1997, (Reverse Premiums in trading situations) (if not already included above)	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
106. Balancing Charges	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00

**Capital Allowances for 2009 [107 - 109]**

107. Machinery and Plant	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
108. Industrial Buildings and/or Farm Buildings Allowance	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
109. Other	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00

**EXTRACTS FROM ACCOUNTS [110 -144]**

**Accounts Information Period (must be completed)**

110. From (DD/MM/YYYY)	□□ / □□ / □□□□	□□ / □□ / □□□□
111. To (DD/MM/YYYY)	□□ / □□ / □□□□	□□ / □□ / □□□□

**Extracts From Accounts must be completed in all cases where the partnership is in receipt of trading or professional income, except where Line 112 applies.**

112. If the partnership has previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)	□□□□	□□□□
---	------	------

**Income**

113. Sales/Receipts/Turnover	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
114. Receipts from Government Agencies (GMS, etc.)	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00
115. Other Income including tax exempt income	□□,□□□□,□□□□-00	□□,□□□□,□□□□-00

□□□□□□□□

Trading Account Items

Primary Trade

Subsidiary Trade

116. Purchases

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

117. Gross Trading Profits

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

Expenses and Deductions

118. Salaries/Wages, Staff costs

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

119. Sub-Contractors

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

120. Consultancy, Professional fees

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

121. Motor, Travel and Subsistence

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

122. Repairs/Renewals

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

123. Depreciation, Goodwill/Capital write-off

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

124. (a) Provisions including bad debts – positive

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

(b) If negative, state amount here

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

125. Other Expenses (Total)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

Capital Account and Balance Sheet Items

126. Cash/Capital introduced

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

127. Drawings (Net of Tax and Pension contributions)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

128. (a) Closing Capital Balance – positive

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

(b) If negative, state amount here

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

129. Stock, Work in progress, Finished goods

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

130. Debtors and Prepayments

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

131. Cash/Bank (Debit)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

132. Bank/Loans/Overdraft (Credit)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

133. Client Account Balances (Debit)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

134. Client Account Balances (Credit)

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

135. Creditors and Accruals

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

136. Tax Creditors

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

137. (a) Net Assets – positive

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

(b) If negative, state amount here

□□,□□□□,□□□□.00

□□,□□□□,□□□□.00

□□□□□□□□

Extracts from Adjusted Profit Computation

Primary Trade

Subsidiary Trade

Profit/Loss

138. Net Profit per Accounts

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

139. Net Loss per Accounts

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

Adjustments

140. Motor Expenses

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

141. Donations (Political and Charitable)/Entertainment

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

142. Light, Heat and Phone

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

143. Net gain on sale of fixed/chargeable assets

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

144. Net loss on sale of fixed/chargeable assets

□□,□□□□,□□□□-00

□□,□□□□,□□□□-00

C - EXEMPT INCOME [201 - 202]

Income from Sources Exempt from Tax

201. (a) Profit, gains or distributions from Woodlands

□□,□□□□,□□□□-00

(b) If a loss, enter the amount of the loss

□□,□□□□,□□□□-00

202. Exempt Patent Income including distributions from exempt Patent Income

□□,□□□□,□□□□-00

D - IRISH RENTAL INCOME [301 - 308]

Rental Income from Land and Property in the State

301. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises tick  the box

302. Number of properties let

□□,□□□□

303. Area in hectares, if applicable

□,□□□□,□□

304. Gross Rent Receivable

□□,□□□□,□□□□-00

305. Expenses

(a) Repairs

□□,□□□□,□□□□-00

(b) Allowable interest

□□,□□□□,□□□□-00

(c) "Section 23" type relief where 2009 is the first year of claim

□□,□□□□,□□□□-00

(d) Other

□□,□□□□,□□□□-00

306. Amount of chargeable income after expenses but before Capital Allowances (if a loss, show 0.00)

□□,□□□□,□□□□-00

307. Total Capital Allowances available for 2009

□□,□□□□,□□□□-00

308. Amount of unused losses from a prior year

□□,□□□□,□□□□-00







