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A - PARTNERSHIP DETAILS [1 - 4]

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

1. If there are **any changes** under the following headings, not already notified to Revenue, enter the **new details** here

(a) **Nature of Primary Trade / Profession**

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(c) **Business Address of Primary Trade / Profession** ➔

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Particulars of the Several Partners during Accounting Period(s) covered in Panel B

Complete columns (i) to (vi) below on behalf of all partners ➔

3. Partners **resident** in Ireland

PPS No. of Partner	Partners share of Case I/II	Partners share of other income	Insert <input type="checkbox"/> in box if salary received	Insert <input type="checkbox"/> in box if interest on capital received
(i)	(ii)	(iii)	(iv)	(v)
(a) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔
(b) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔
(c) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔
(d) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔
(e) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔
(f) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/> ➔

4. Partners **not resident** in Ireland.

PPS No. of Partner or Name & Address of Partner	Partners share of Case I/II	Partners share of other income	Insert <input type="checkbox"/> in box if salary received	Insert <input type="checkbox"/> in box if interest on capital received
(i)	(ii)	(iii)	(iv)	(v)
(a) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/>
(b) <input type="text"/>	<input type="text"/> .00	<input type="text"/> .00	<input type="checkbox"/>	<input type="checkbox"/>

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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

Expression of Doubt

2. If you have a genuine doubt about the tax treatment of any item in Form 1(Firms), insert in the box and enclose a letter setting out clearly the point at issue.

Note: Each partner affected by this tax treatment should also indicate an Expression of Doubt on his/her own personal tax return.

Complete columns (vii) to (xi) below 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 (%)	Insert <input checked="" type="checkbox"/> in box if partner commenced	Insert <input checked="" type="checkbox"/> in box if partner ceased	Insert <input checked="" type="checkbox"/> in box if there was a change in the distribution of profits	Date of Event (DD/MM/YYYY)	Basis of distribution of profits* at end of period (%)
(vi)	(vii)	(viii)	(ix)	(x)	(xi)
(a) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(c) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(d) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(e) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(f) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/> / <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

*after salary and interest on capital

4. Partners **not resident** in Ireland

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

*after salary and interest on capital

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B - PROFITS FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 146]

	Primary Trade	Subsidiary Trade
101. Description of Trade, Profession or Vocation (You must clearly describe the trade)	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

Do not submit accounts with this Return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 112 - 146.

102. If this source of income ceased during 2011 state the date of cessation (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
103. (a) Amount of adjusted net profit for accounting period	<input type="text"/>	<input type="text"/>
(b) If any of the profits entered at Line 103(a) refer to Stallion Fees , enter that amount here	<input type="text"/>	<input type="text"/>
(c) If any of the profits entered at Line 103(a) refer to Greyhound Stud Fees , enter that amount here	<input type="text"/>	<input type="text"/>
104. Amount of adjusted net loss for accounting period	<input type="text"/>	<input type="text"/>
105. Income assessable under Sec. 98A(4), (Reverse Premiums in trading situations) if not already included above	<input type="text"/>	<input type="text"/>
106. Balancing Charges	<input type="text"/>	<input type="text"/>
107. Unused Capital Allowances from a prior year	<input type="text"/>	<input type="text"/>

Capital Allowances for 2011 [108 - 110]

108. Machinery and Plant	<input type="text"/>	<input type="text"/>
109. Industrial Buildings and/or Farm Buildings Allowance	<input type="text"/>	<input type="text"/>
110. Other	<input type="text"/>	<input type="text"/>

Profits or Gains attributable to rezoning decisions/relevant planning decisions

111. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions (Sec. 644AB)	<input type="text"/>	<input type="text"/>
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EXTRACTS FROM ACCOUNTS [112 - 146]

Accounts Information Period (must be completed)

112. From (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
113. To (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>

Extracts From Accounts must be completed in all cases where the business being carried on in partnership includes the carrying on of a trade or profession, except where Line 114 applies.

114. If the partnership has previously submitted accounts information relating to this return state the Form 1(Firms) return with which accounts were submitted (YYYY)	<input type="text"/>	<input type="text"/>
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Income

115. Sales/Receipts/Turnover	<input type="text"/>	<input type="text"/>
116. Receipts from Government Agencies (GMS, etc.)	<input type="text"/>	<input type="text"/>
117. Other Income including tax exempt income	<input type="text"/>	<input type="text"/>

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Trading Account Items

Primary Trade

Subsidiary Trade

118. Purchases	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
119. Gross Trading Profits	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

Expenses and Deductions

120. Salaries/Wages, Staff costs	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
121. Sub-Contractors	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
122. Consultancy, Professional fees	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
123. Motor, Travel and Subsistence	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
124. Repairs/Renewals	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
125. Depreciation, Goodwill/Capital write-off	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
126. (a) Provisions including bad debts — positive	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
(b) If negative, state amount here	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
127. Other Expenses (Total)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

Capital Account and Balance Sheet Items

128. Cash/Capital introduced	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
129. Drawings (Net of Tax and Pension contributions)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
130. (a) Closing Capital Balance — positive	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
(b) If negative, state amount here	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
131. Stock, Work in progress, Finished goods	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
132. Debtors and Prepayments	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
133. Cash/Bank (Debit)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
134. Bank/Loans/Overdraft (Credit)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
135. Client Account Balances (Debit)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
136. Client Account Balances (Credit)	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
137. Creditors and Accruals	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
138. Tax Creditors	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
139. (a) Net Assets — positive	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00
(b) If negative, state amount here	□□,□□□□,□□□□.00	□□,□□□□,□□□□.00

2011155 Tax Reference Number

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

E - OTHER IRISH INCOME [310 - 315]

Income from which Irish income tax was not deducted

310. Income (interest on Government or other loans, deposit accounts, etc. and discounts, payable without deduction of Irish income tax) .00

Income from which Irish income tax was deducted

311. Interest paid or credited on deposits with the Commercial Banks, Building Societies, the ACC Bank, An Post (other than interest on Special Savings Accounts), etc. (show the **gross** amount paid or credited **before** the application of retention tax) .00

312. Gross Distributions (i.e. distributions **plus** dividend withholding tax) .00

313. **Patent royalty income where tax was deducted at source**
(a) Gross amount of Irish Patent Royalty income previously exempted under Sec. 234 .00

(b) Gross amount of other Irish Patent Royalty income .00

314. Other income, including Patent Royalties, received in 2011 .00

315. **Investment Undertakings (Sec. 739G(2A))**
(a) Gain on deemed disposal (Sec. 739E(1)(b)) .00
(b) Gain on deemed disposal (Sec. 739E(1)(ba)) .00

(c) Name & Address of the Investment Undertaking (Sec. 739E(2A)(b))

F - FOREIGN INCOME [401 - 417] (Enter amounts in €)

Securities and Possessions outside the State

401. Income from securities and possessions outside the State .00

Foreign Bank Accounts (Sec. 895)

Give the following details for each foreign bank account opened in 2011 of which the partnership was the beneficial owner of the deposits held.

402. Name of deposit holder (bank, etc.)

403. Date account was opened (DD/MM/YYYY)

404. Amount of money deposited on opening the account .00

405. Name of intermediary through whom account was opened
(Include details of interest received from these accounts at Line 401)

Foreign Life Policies (Sec. 730H, 730I, 730J, 730K)

Give the following details in respect of policies issued in 2011 from ANY Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement.

406. Name of person who commenced the Foreign Life Policy

407. Terms of the policy

408. Annual premiums payable .00

409. Name of the person through whom the Foreign Life Policy was acquired
(Include details of income received from these accounts at Line 401)

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K - CAPITAL GAINS ACCRUED IN 2011 [901 - 916]

Description of Assets	No. of Disposals	Disposals between connected persons Insert <input type="checkbox"/> in box	Aggregate Area in Hectares	Aggregate Consideration (Substitute market value where disposal not made at arm's length)
901. Shares/Securities - Quoted		<input type="checkbox"/>		□,□□□,□□□□,□□□□.00
902. Shares/Securities - Unquoted		<input type="checkbox"/>		□,□□□,□□□□,□□□□.00
903. Agricultural Land/Buildings	□□	<input type="checkbox"/>	□,□□□□.□□□	□,□□□□,□□□□,□□□□.00
904. Development Land	□□	<input type="checkbox"/>	□,□□□□.□□□	□,□□□□,□□□□,□□□□.00
905. Commercial Premises	□□	<input type="checkbox"/>		□,□□□□,□□□□,□□□□.00
906. Residential Premises	□□	<input type="checkbox"/>		□,□□□□,□□□□,□□□□.00
907. Venture Fund Gains (Sec. 541C(2)(a))		<input type="checkbox"/>		□,□□□□,□□□□,□□□□.00
908. Other Assets	□□	<input type="checkbox"/>		□,□□□□,□□□□,□□□□.00
909. Total Consideration				□,□□□□,□□□□,□□□□.00
910. Incidental cost(s) of disposal(s)				□,□□□□,□□□□,□□□□.00
911. Aggregate net consideration (after incidental costs of disposals)				□,□□□□,□□□□,□□□□.00
912. (a) Cost of acquisition (if assets acquired prior to 6/4/1974 or acquired otherwise not at arm's length substitute market value for cost) - indexed where appropriate				□,□□□□,□□□□,□□□□.00
(b) Insert <input type="checkbox"/> in box if not at arm's length				<input type="checkbox"/>
913. Amount of enhancement expenditure claimed (indexed where appropriate)				□,□□□□,□□□□,□□□□.00
914. Amount of Chargeable Gain(s)				□,□□□□,□□□□,□□□□.00

Particulars of Distribution between Partners of Capital Gains Accrued in 2011

915. Partners **resident** in Ireland

PPS No. of Partner	Basis of Distribution (%)	Amount of Chargeable Gain
□□□□□□□□	□□□□.□□	□,□□□□,□□□□,□□□□.00
□□□□□□□□	□□□□.□□	□,□□□□,□□□□,□□□□.00
□□□□□□□□	□□□□.□□	□,□□□□,□□□□,□□□□.00
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916. Partners **not resident** in Ireland

Name, address and PPS No. (if any) of Partner	Basis of Distribution (%)
<div style="border: 1px solid black; height: 50px; width: 100%;"></div>	□□□□.□□
<div style="border: 1px solid black; height: 50px; width: 100%;"></div>	□□□□.□□