

A - PARTNERSHIP DETAILS [1 - 3]

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 

(c) Business Address of Primary Trade / Profession 

Particulars of the Several Partners during Accounting Period(s) covered in Panel B on pages 4 - 6 





2. Partners **resident** in Ireland

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

	Personal Public Service Number (PPSN) 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"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
(e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
(f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 

3. Partners **not resident** in Ireland

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

	PPSN of Partner or Name & Address and Foreign Tax Number (if any) of Partner	Partners share of Case I/II	Partners share of other income	Insert X in box if salary received	Insert X in box if interest on capital received
	(i)	(ii)	(iii)	(iv)	(v)
(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
	<input type="text"/> 				
(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/> 
	<input type="text"/> 				

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

Particulars of the Several Partners during Accounting Period(s) covered in Panel B on pages 4 - 6

2. Partners **resident** in Ireland

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

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

*after salary and interest on capital

3. Partners **not resident** in Ireland

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

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

*after salary and interest on capital

B - PROFITS FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 147]

	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 111 - 147

102. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) Yes No Yes No

103. If this source of income ceased during 2024, state the date of cessation / / / /

Profit assessable

104. Amount of adjusted net profit for accounting period	<input type="text"/> .00	<input type="text"/> .00
105. Amount of adjusted net loss for accounting period	<input type="text"/> .00	<input type="text"/> .00
106. Income assessable under S. 98A(4), (Reverse Premiums in trading situations) if not already included above	<input type="text"/> .00	<input type="text"/> .00
107. Balancing Charges	<input type="text"/> .00	<input type="text"/> .00

Capital Allowances for the current year [108 - 110]

108. Machinery and Plant	<input type="text"/> .00	<input type="text"/> .00
109. Industrial Buildings and / or Farm Buildings Allowance	<input type="text"/> .00	<input type="text"/> .00
110. Other Capital Allowances	<input type="text"/> .00	<input type="text"/> .00

EXTRACTS FROM ACCOUNTS [111 - 157]

Accounts Information Period (must be completed)

111. From	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
112. To	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <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 113 below applies

113. If the partnership has previously submitted accounts information relating to this return state the Form 1(Firms) return with which accounts were submitted

114. Insert in the box if the partnership is a Registered Farm Partnership as defined by S. 667C

Income

115. Sales / Receipts / Turnover	<input type="text"/> .00	<input type="text"/> .00
116. Receipts from Government Agencies (GMS, etc.)	<input type="text"/> .00	<input type="text"/> .00
117. Other trading Income including tax exempt income	<input type="text"/> .00	<input type="text"/> .00

Trading Account Items

118. Purchases	<input type="text"/> .00	<input type="text"/> .00
119. Gross Trading Profits / Losses (including other Trade Receipts / Income already listed in the previous section). Enter loss amount as a minus figure.	<input type="text"/> .00	<input type="text"/> .00

--	--	--	--	--	--	--	--	--	--

Expenses and Deductions

	Primary Trade	Subsidiary Trade
120. Salaries / Wages	00,000,000.00	00,000,000.00
121. Additional staff costs	00,000,000.00	00,000,000.00
122. Sub-Contractors, for the purposes of Relevant Contracts Tax (RCT)	00,000,000.00	00,000,000.00
123. Other Sub-Contractors	00,000,000.00	00,000,000.00
124. Consultancy, Professional fees	00,000,000.00	00,000,000.00
125. Motor, Travel and Subsistence	00,000,000.00	00,000,000.00
126. Repairs / Renewals	00,000,000.00	00,000,000.00
127. Rental Expenses	00,000,000.00	00,000,000.00
128. Depreciation, Goodwill / Capital write-off	00,000,000.00	00,000,000.00
129. (a) Provisions including bad debts - positive	00,000,000.00	00,000,000.00
(b) Provisions including bad debts - negative	00,000,000.00	00,000,000.00
130. Other Expenses	00,000,000.00	00,000,000.00
131. Other Expenses - negative / credit entries	00,000,000.00	00,000,000.00

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue’s website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

Capital Account and Balance Sheet Items

132. Cash / Capital introduced	00,000,000.00	00,000,000.00
133. Drawings (Net of Tax and Pension contributions)	00,000,000.00	00,000,000.00
134. (a) Closing Capital Balance - positive	00,000,000.00	00,000,000.00
(b) If negative, state amount here	00,000,000.00	00,000,000.00
135. Stock, Work in progress, Finished goods	00,000,000.00	00,000,000.00
136. Debtors and Prepayments	00,000,000.00	00,000,000.00
137. Cash / Bank (Debit)	00,000,000.00	00,000,000.00
138. Bank / Loans / Overdraft (Credit)	00,000,000.00	00,000,000.00
139. Client Account Balances (Debit)	00,000,000.00	00,000,000.00
140. Client Account Balances (Credit)	00,000,000.00	00,000,000.00
141. Creditors and Accruals	00,000,000.00	00,000,000.00
142. Tax Creditors	00,000,000.00	00,000,000.00
143. (a) Net Assets - positive	00,000,000.00	00,000,000.00
(b) If negative, state amount here	00,000,000.00	00,000,000.00

Extracts from Adjusted Net Profit / Loss Computation

Profit / Loss per Accounts

	Primary Trade	Subsidiary Trade
144. Net Trade Profit per Accounts	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
145. Net Trade Loss per Accounts	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

Adjustments made to Net Profit / Loss per Accounts

146. Where there are no adjustments required to the profit / loss per accounts, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
147. Motor Expenses	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
148. Donations (Political and Charitable) / Entertainment	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
149. Light, Heat and Phone	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
150. Net gain on sale of fixed / chargeable assets	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
151. Net loss on sale of fixed / chargeable assets	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
152. (a) Deduction for stock relief under S. 666	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(b) Deduction for stock relief under S. 667B	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(c) Deduction for stock relief under S. 667C	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
153. Deduction for increase in carbon tax under S. 664A	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
154. Other Addbacks	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
155. Other Deductions	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

Profit Assessable

156. Amount of adjusted net profit for accounting period	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
157. Amount of adjusted net loss for accounting period	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

C - EXEMPT INCOME

Income from Sources Exempt from Tax

201. (a) Profit, gains or distributions from Woodlands	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

D - IRISH RENTAL INCOME [301 - 313]

Residential Property

301. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2024, insert <input checked="" type="checkbox"/> in box	<input type="checkbox"/>
302. Number of properties let	<input type="text"/> <input type="text"/>
303. Gross Rent Receivable	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
304. Expenses	
(a) Repairs	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(b) Allowable interest	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(c) "Section 23" type relief where 2024 is the first year of claim	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(d) Pre-letting expenditure on vacant properties allowed by S. 97A	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(e) Other	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
305. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances	
(a) Net profit on residential property	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00
(b) Net loss on residential property	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

Commercial property, land and all other sources of Irish rental income

306. Number of properties let	<input type="text"/> <input type="text"/>
307. Area in hectares, if applicable	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
308. Gross Rent Receivable	<input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> .00

G - INCOME / PROFIT FROM SOURCES NOT SHOWN ELSEWHERE

(Include sums received after discontinuance of trade or profession and sums deemed to be income of the partnership under S. 806)

501. (a) Gross amount of income / profit from sources not shown elsewhere .00

(b) Detail(s) of income / profit source(s)

H - ANNUAL PAYMENTS, CHARGES, INTEREST PAID AND DONATIONS [601 - 605]

601. Gross amount of **Rents, etc. payable to Non-Residents** in 2024 from which income tax at the standard rate of tax was deducted .00

602. **Clawback of Employers' Tax Relief at Source (TRS)**
 If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees, **enter the amount of tax relief at source** granted to you in respect of these premiums .00

Note: do not enter the amount of the insurance premiums paid

603. Gross amount of payment of **Charges / Annuities, incl. Patent Royalties** where tax was deducted .00

604. Interest on mortgage or loan (including bank overdraft interest) .00

605. **Approved Sports Bodies** - Amount of Donations made in 2024 .00

I - PARTNERSHIP PROFITS: BALANCE OF PROFITS APPORTIONED UNDER S. 1008(2)(a)(ii) [701 - 703]

701. Amount of profits apportioned under S. 1008(2)(a)(ii) .00

702. Apportionment required

703. State why the aggregate of profits arising to partners before S. 1008(2)(a)(ii) is less than the full amount of the partnership profits

J - CHARGEABLE ASSETS ACQUIRED IN 2024 [801 - 808]

Enter the number of assets acquired and the consideration given

Description of Assets	Number of Assets	Consideration
801. Shares (quoted & unquoted)	<input type="text"/>	<input type="text"/> .00
802. Residential Premises	<input type="text"/>	<input type="text"/> .00
803. Commercial Premises	<input type="text"/>	<input type="text"/> .00
804. Agricultural Land	<input type="text"/>	<input type="text"/> .00
805. Development Land	<input type="text"/>	<input type="text"/> .00
806. Business Assets	<input type="text"/>	<input type="text"/> .00
807. Antiques / Works of Art	<input type="text"/>	<input type="text"/> .00
808. Other	<input type="text"/>	<input type="text"/> .00

K - CAPITAL GAINS ACCRUED IN 2024 [901 - 917]

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"/>		<input type="text"/> .00
902. Shares / Securities - Unquoted		<input type="checkbox"/>		<input type="text"/> .00
903. Agricultural Land / Buildings	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> .00
904. Development Land	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> .00
905. Commercial Premises	<input type="text"/>	<input type="checkbox"/>		<input type="text"/> .00
906. Residential Premises	<input type="text"/>	<input type="checkbox"/>		<input type="text"/> .00
907. Venture Fund Gains (Sec. 541C(2)(a))		<input type="checkbox"/>		<input type="text"/> .00
908. Other Assets	<input type="text"/>	<input type="checkbox"/>		<input type="text"/> .00
909. Total Consideration				<input type="text"/> .00
910. Incidental cost(s) of disposal(s)				<input type="text"/> .00
911. Aggregate net consideration (after incidental costs of disposals)				<input type="text"/> .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				<input type="text"/> .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)				<input type="text"/> .00
914. Chargeable gains in the year before S. 604A relief				<input type="text"/> .00
915. Amount of gain relieved under S. 604A				<input type="text"/> .00

Particulars of Distribution between Partners of Capital Gains Accrued in 2024

916. Partners **resident** in Ireland

PPSN of Partner	Basis of Distribution (%)	Amount of Chargeable Gain
<input type="text"/>	<input type="text"/>	<input type="text"/> .00
<input type="text"/>	<input type="text"/>	<input type="text"/> .00
<input type="text"/>	<input type="text"/>	<input type="text"/> .00
<input type="text"/>	<input type="text"/>	<input type="text"/> .00
<input type="text"/>	<input type="text"/>	<input type="text"/> .00

917. Partners **not resident** in Ireland

Name, Address, Foreign Tax Number (if any) and PPSN (if any) of Partner	Basis of Distribution (%)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

