



## Partnership business and investment income

Answer Questions 1 to 6 on this page and Question 7 on page 8 to check that you have the pages you need to make a complete return of partnership income and related information for the year ended 5 April 2026. If you answer 'Yes', you must make sure that you have the right pages and then fill in the relevant boxes. If not, go to the next question.

To get the appropriate supplementary pages and notes that will help you fill in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

Check to make sure that you have the right supplementary pages (including the Partnership Savings pages – see Question 7) and then tick the box below.

<b>Q1</b> Did the partnership receive any rent or other income from UK property?	Yes <input type="checkbox"/>	<b>UK property</b> <input type="checkbox"/>
<b>Q2</b> Did the partnership have any foreign income?	Yes <input type="checkbox"/>	<b>Foreign</b> <input type="checkbox"/>
<b>Q3</b> Did the partnership business include a trade or profession at any time between 6 April 2025 and 5 April 2026?	Yes <input type="checkbox"/>	If yes, complete boxes 3.1 to 3.117 on pages 2 to 5 as appropriate.
<b>Q4</b> Did the partnership dispose of any chargeable assets?	Yes <input type="checkbox"/>	<b>Chargeable assets</b> <input type="checkbox"/>
<b>Q5</b> During the return period has the partnership included any member who is:		If yes, read the Partnership Tax Return Guide about filling in the Partnership Statement, go to <a href="http://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>
. a company	Yes <input type="checkbox"/>	
. not resident in the UK	Yes <input type="checkbox"/>	
. a partner in a business controlled and managed abroad and who is not domiciled in the UK or is not ordinarily resident in the UK?	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide.
<b>Q6</b> Are you completing this tax return on behalf of a United Kingdom Economic Interest Group (UKEIG) or a European Economic Interest Grouping (EEIG)?	Yes <input type="checkbox"/>	If yes, read the Partnership Tax Return Guide.
<b>Q6.1</b> During the return period, did the partnership export goods and or services to individuals, enterprises or other organisations outside the UK?		If yes, read the Partnership Tax Return Guide.
. goods	Yes <input type="checkbox"/>	
. services	Yes <input type="checkbox"/>	
. neither	Yes <input type="checkbox"/>	

## Trading and professional income

You have to fill in a set of boxes for each trade carried on by the partnership and you may have to fill in a separate set if partnership accounts were made up to more than one date in the year ended 5 April 2026. Check the rules in the Partnership Tax Return Guide.

<b>Partnership details</b>		
Name of business	<input type="text"/>	Tick box 3.9 if you used traditional accounting rather than cash basis to calculate your income and expenses – read the guide <input type="checkbox"/>
<b>3.1</b>		
Description of partnership trade or profession	<input type="text"/>	Tick box 3.10 if you do not need to complete boxes 3.14 to 3.93 and boxes 3.99 to 3.115 <input type="checkbox"/>
<b>3.2</b>		<b>3.10</b>
<b>3.7Q</b> Did this partnership start after 5 April 2025? If yes, box 3.7 must be completed	Yes <input type="checkbox"/> No <input type="checkbox"/>	Accounting period – read the Partnership Tax Return Guide, go to <a href="http://www.gov.uk/taxreturnforms">www.gov.uk/taxreturnforms</a>
Date this partnership started DD MM YYYY	<b>3.7</b> <input type="text"/> / <input type="text"/> / <input type="text"/>	Start <input type="text"/> End <input type="text"/>
<b>3.8Q</b> Did this partnership cease after 5 April 2025 but before 6 April 2026? If yes, box 3.8 must be completed	Yes <input type="checkbox"/> No <input type="checkbox"/>	Tick box 3.11 if the partnership's accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 3.116 on n page 3) <input type="checkbox"/>
Date this partnership ceased DD MM YYYY	<b>3.8</b> <input type="text"/> / <input type="text"/> / <input type="text"/>	<b>3.11</b>
		<b>Boxes 3.12 and 3.13 are not in use</b>

## Trading and professional income – continued

### Capital allowances – summary

	Capital allowances	Balancing charges
Annual Investment Allowance (include any balancing charges in box 3.17 below)	<b>3.13A</b> £	
Zero-emission goods vehicle allowance	<b>3.14</b> £	<b>Box 3.15 is not in use</b>
Capital allowances at 18% on equipment, including cars with lower CO2 emissions	<b>3.14A</b> £	<b>3.15A</b> £
Capital allowances at 6% on equipment, including cars with higher CO2 emissions	<b>3.16</b> £	<b>3.17</b> £
Zero-emission car allowance	<b>3.16A</b> £	
Electric charge-point allowance	<b>3.18</b> £	<b>Box 3.19 is not in use</b>
The Structures and Buildings Allowance	<b>3.18A</b> £	
Freeports and Investment Zones Structures and Buildings Allowance	<b>3.18B</b> £	
100% and other enhanced capital allowances claimed (you must make separate calculations)	<b>3.20</b> £	<b>3.21</b> £
<b>Total capital allowances/balancing charges</b>	<b>3.22</b> £	<b>3.23</b> £

### Income and expenses for this accounting period

Read the Partnership Tax Return Guide before completing this section.

If your annual turnover was (or would have been if you had traded for the whole year):

- below £90,000, fill in boxes 3.24 to 3.26 instead of page 4
- between £90,000 and £15 million, ignore boxes 3.24 to 3.26 – now fill in page 4
- more than £15 million (combined annualised turnover from all of your activities), fill in boxes 3.24 to 3.26 and also send partnership accounts and computations

In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable.

Turnover including other business receipts, and goods taken for personal use (and balancing charges from box 3.23)	<b>3.24</b> £
Expenses allowable for tax (including capital allowances from box 3.22)	<b>3.25</b> £
<b>Net profit for this accounting period</b> (put figure in brackets if a loss)	<b>3.26</b> £

**3.116** Additional information

## Trading and professional income – continued

### Income and expenses for this accounting period

You must fill in this page if your annual turnover was between £90,000 and £15 million. If the combined annualised turnover from all your activities was more than £15 million, fill in boxes 3.24 to 3.26 on page 3 and send in the partnership accounts and computations as well. In all cases, complete box 3.83 or box 3.84 on page 5, and the other boxes on page 5 if applicable. Read the Partnership Tax Return Guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

If you were registered for VAT, do the figures in boxes 3.29 to 3.64 include VAT?		3.27 <input type="text"/>	or exclude VAT?	3.28 <input type="text"/>	<b>Sales/business income (turnover)</b>	
		<b>Disallowable expenses included in boxes 3.46 to 3.63</b>		<b>Total expenses</b>		3.29 £ <input type="text"/>
Cost of sales	3.30	£ <input type="text"/>	3.46	£ <input type="text"/>		
Construction industry subcontractor costs	3.31	£ <input type="text"/>	3.47	£ <input type="text"/>		
Other direct costs	3.32	£ <input type="text"/>	3.48	£ <input type="text"/>		
					<b>Gross profit/(loss)</b>	3.49 £ <input type="text"/>
					<b>Other income/profits</b>	3.50 £ <input type="text"/>
Employee costs	3.33	£ <input type="text"/>	3.51	£ <input type="text"/>		
Premises costs	3.34	£ <input type="text"/>	3.52	£ <input type="text"/>		
Repairs	3.35	£ <input type="text"/>	3.53	£ <input type="text"/>		
General administrative expenses	3.36	£ <input type="text"/>	3.54	£ <input type="text"/>		
Motor expenses	3.37	£ <input type="text"/>	3.55	£ <input type="text"/>		
Travel and subsistence	3.38	£ <input type="text"/>	3.56	£ <input type="text"/>		
Advertising, promotion and entertainment	3.39	£ <input type="text"/>	3.57	£ <input type="text"/>		
Legal and professional costs	3.40	£ <input type="text"/>	3.58	£ <input type="text"/>		
Bad debts	3.41	£ <input type="text"/>	3.59	£ <input type="text"/>		
Interest and alternative finance payments	3.42	£ <input type="text"/>	3.60	£ <input type="text"/>		
Other finance charges	3.43	£ <input type="text"/>	3.61	£ <input type="text"/>		
Depreciation and loss/(profit) on sale	3.44	£ <input type="text"/>	3.62	£ <input type="text"/>		
Other expenses including partnership charges	3.45	£ <input type="text"/>	3.63	£ <input type="text"/>		
		Put the total of boxes 3.30 to 3.45 in box 3.66 below		<b>Total expenses</b>		3.64 £ <input type="text"/>
					<b>Net profit/(loss)</b>	3.65 £ <input type="text"/>
<b>Tax adjustments to net profit or loss for this accounting period</b>		boxes 3.30 to 3.45				boxes 3.51 to 3.63
Disallowable expenses	3.66	£ <input type="text"/>			3.64 £ <input type="text"/>	
Goods taken for personal use and other adjustments (apart from disallowable expenses) that increase profits	3.67	£ <input type="text"/>			boxes 3.49 + 3.50 minus 3.64	
Balancing charges (from box 3.23)	3.68	£ <input type="text"/>			3.65 £ <input type="text"/>	
<b>Total additions to net profit</b> (deduct from net loss)					boxes 3.66 + 3.67 + 3.68	
Capital allowances (from box 3.22)	3.70	£ <input type="text"/>			3.69 £ <input type="text"/>	
Deductions from net profit (add to net loss)	3.71	£ <input type="text"/>			boxes 3.70 + 3.71	
<b>Net business profit for tax purposes for this accounting period</b> (put figure in brackets if a loss)					boxes 3.65 + 3.69 minus box 3.72	
					3.73 £ <input type="text"/>	

# Partnership business and investment income

## Taxable profit or loss for this accounting period

Adjustment on change of basis

3.82 £

Copy this figure to box 11A in the Partnership Statement

Net profit for this accounting period (if loss, enter '0' here) from box 3.26 or box 3.73

3.83 £

Copy this figure to box 11 in the Partnership Statement

Allowable loss for this accounting period (if profit, enter '0' here) from box 3.26 or box 3.73

3.84 £

Copy this figure to box 12 in the Partnership Statement

Tick box 3.93 if the figure in box 3.83 or box 3.84 is provisional

3.93

## Subcontractors in the construction industry

Deductions on payment and deduction statements from contractors – construction industry subcontractors only

3.97 £

Copy this figure to box 24 in the Partnership Statement

## Tax taken off trading income

Tax taken off trading income (excluding deductions made by contractors on account of tax)

Read the Partnership Tax Return Guide if you're a 'CT Partnership', go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

3.98 £

Copy this figure to box 24A in the Partnership Statement

## Summary of balance sheet for this accounting period

Leave these boxes blank if you do not have a balance sheet or your annual turnover was more than £15 million.

Assets	Plant, machinery and motor vehicles	3.99 £
	Other fixed assets for example, premises or goodwill investments	3.100 £
	Stock and work in progress	3.101 £
	Debtors/prepayments/other current assets	3.102 £
	Bank/building society balances	3.103 £
	Cash in hand	3.104 £
Liabilities	Trade creditors/accruals	3.106 £
	Loans and overdrawn bank accounts	3.107 £
	Other liabilities	3.108 £

boxes 3.99 to 3.104  
3.105 £

boxes 3.106 to 3.108  
3.109 £

box 3.105 minus box 3.109  
3.110 £

**Net business assets** (put the figure in brackets if you had net business liabilities)

## Represented by partners' current and capital accounts

Balance at start of period*	3.111 £
Net profit/(loss)*	3.112 £
Capital introduced	3.113 £
Drawings	3.114 £
Balance at end of period*	3.115 £

boxes 3.111 to 3.113 minus box 3.114  
3.115 £

\* If the capital account is overdrawn, or the business made a net loss, show the figure in brackets.

Box 3.116 'Additional information' is on page 3.

## Partnership trade charges

**Net partnership charges paid in the period 6 April 2025 to 5 April 2026** (not the accounting period)

3.117 £

# Partnership Statement (short)

Please read these instructions before completing the statement.

Use these pages to allocate partnership income if the only income for the relevant return period was trading and professional income or untaxed interest and alternative finance receipts from UK banks and building societies. Otherwise you must download the 'Partnership Statement (Full)' pages to record details of the allocation of all the partnership income. Go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)

- Step 1** Fill in boxes 1 to 29 and boxes A and B as appropriate. Get the figures you need from the relevant boxes in the Partnership Tax Return. Complete a separate statement for each accounting period covered by this Partnership Tax Return and for each trade or profession carried on by the partnership.
- Step 2** Then allocate the amounts in boxes 11 to 29 attributable to each partner using the allocation columns on this page and page 7, read the Partnership Tax Return Guide, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms)  
If the partnership has more than 3 partners, please photocopy page 7.
- Step 3** Each partner will need a copy of their allocation of income to fill in their personal tax return.

<h3>Partnership information</h3> <p>If the partnership business includes a trade or profession, enter here the accounting period for which appropriate items in this statement are returned.</p> <p>Start <input type="text" value="1"/> / /</p> <p>End <input type="text" value="2"/> / /</p> <p>Nature of trade <input type="text" value="3"/></p>		<h3>Individual partner details</h3> <p><input type="text" value="6"/> Name of partner</p> <p>Address <input type="text"/></p> <p>Postcode <input type="text"/></p> <p>Date appointed as a partner (if during 2024–25 or 2025–26) <input type="text" value="7"/> / /</p> <p>Partner's Unique Taxpayer Reference (UTR) <input type="text" value="8"/></p> <p>Date ceased to be a partner (if during 2024–25 or 2025–26) <input type="text" value="9"/> / /</p> <p>Partner's National Insurance number <input type="text" value="10"/></p>	
<h3>Mixed partnerships</h3> <p>Tick here if this statement is drawn up using Corporation Tax rules <input type="checkbox" value="4"/></p> <p>Tick here if this statement is drawn up using tax rules for non-residents <input type="checkbox" value="5"/></p>		<h3>Partner's share of profits, losses, income and tax credits</h3> <p>Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.</p> <p>Profit <input type="text" value="11"/> £ <input type="text"/> Copy this figure to box 8</p> <p><input type="text" value="11A"/> £ <input type="text"/> Copy this figure to box 10</p> <p>Loss <input type="text" value="12"/> £ <input type="text"/> Copy this figure to box 8</p> <p><input type="text" value="13"/> £ <input type="text"/> Copy this figure to box 28</p> <p><input type="text" value="24"/> £ <input type="text"/> Copy this figure to box 30</p> <p><input type="text" value="24A"/> £ <input type="text"/> Copy this figure to box 31</p> <p><input type="text" value="29"/> £ <input type="text"/> Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return</p>	
<h3>Partnership's profits, losses, income and tax credits</h3> <p>Tick this box if the items entered in the box had foreign tax taken off <input type="checkbox"/></p> <p><b>For an accounting period ended in 2025–26</b></p> <p>from box 3.83 Profit from a trade or profession <input type="text" value="A"/> <input type="text" value="11"/> £ <input type="text"/></p> <p>from box 3.82 Adjustment on change of basis <input type="text" value="11A"/> £ <input type="text"/></p> <p>from box 3.84 Loss from a trade or profession <input type="text" value="B"/> <input type="text" value="12"/> £ <input type="text"/></p> <p><b>For the period 6 April 2025 to 5 April 2026*</b></p> <p>from box 7.9A Income from untaxed UK savings <input type="text" value="13"/> £ <input type="text"/></p> <p>from box 3.97 CIS deductions made by contractors on account of tax <input type="text" value="24"/> £ <input type="text"/></p> <p>from box 3.98 Other tax taken off trading income <input type="text" value="24A"/> £ <input type="text"/></p> <p>from box 3.117 Partnership charges <input type="text" value="29"/> £ <input type="text"/></p>		<p>* If you're a 'CT Partnership' see the Partnership Tax Return Guide</p>	

**Individual partner details**

<b>6</b>	Name of partner	
	Address	
	Postcode	

Date appointed as a partner (if during 2024–25 or 2025–26)	Partner's Unique Taxpayer Reference (UTR)
<b>7</b> / /	<b>8</b>

Date ceased to be a partner (if during 2024–25 or 2025–26)	Partner's National Insurance number
<b>9</b> / /	<b>10</b>

**Partner's share of profits, losses, income and tax credits**

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.

Profit	<b>11</b> £	Copy this figure to box 8
	<b>11A</b> £	Copy this figure to box 10
Loss	<b>12</b> £	Copy this figure to box 8
	<b>13</b> £	Copy this figure to box 28
	<b>24</b> £	Copy this figure to box 30
	<b>24A</b> £	Copy this figure to box 31
	<b>29</b> £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

**Individual partner details**

<b>6</b>	Name of partner	
	Address	
	Postcode	

Date appointed as a partner (if during 2024–25 or 2025–26)	Partner's Unique Taxpayer Reference (UTR)
<b>7</b> / /	<b>8</b>

Date ceased to be a partner (if during 2024–25 or 2025–26)	Partner's National Insurance number
<b>9</b> / /	<b>10</b>

**Partner's share of profits, losses, income and tax credits**

Copy figures in boxes 11 to 29 to boxes in the individual's Partnership (short) pages or as shown below.

Profit	<b>11</b> £	Copy this figure to box 8
	<b>11A</b> £	Copy this figure to box 10
Loss	<b>12</b> £	Copy this figure to box 8
	<b>13</b> £	Copy this figure to box 28
	<b>24</b> £	Copy this figure to box 30
	<b>24A</b> £	Copy this figure to box 31
	<b>29</b> £	Copy this figure to box 4, 'Other tax reliefs' section on page Ai 2 in your personal tax return

