Г ₂₀₀₉₁₅₅

Client's Ref.

Form 1 (Firms) Partnership Tax Return 2009



The Precedent partner is required by Section 951 Taxes Consolidation Act, as amended, to prepare and deliver a Return of partnership income and gains for 2009 on or before 31 October 2010. Individual partners should make separate returns on Form 11, in addition to this Return. Revenue On-Line Service (ROS) allows you to file this form electronically. Access ROS at www.revenue.ie When completing this Return, remember: Write clearly and accurately within boxes, Any panel(s) or section(s) that do not require an entry should be left blank, In date boxes enter the format of Day / Month / Year - 31/10/2009, Use BLUE ink when completing this form, If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s), If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp. YOU MUST SIGN THIS DECLARATION DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax or the year 2009 and a correct statement of capital gains which accrued and of chargeable assets acquired in the year 2009. Capacity of Signatory Full Name of Partnership/Firm If different from above) Contact Details (in case of query about this return)				
Return Address Office of the Revenue Commissioners, Collector-General's Division, PO Box 354, Limerick. RETURN OF INCOME AND CAPITAL GAINS OF THE PARTNERSHIP IN THE YEAR ENDED 31 DECEMBER 2009 RETURN OF CHARGEABLE ASSETS ACQUIRED BY THE PARTNERSHIP IN THE YEAR ENDED 31 DECEMBER 2009 RETURN OF CHARGEABLE ASSETS ACQUIRED BY THE PARTNERSHIP IN THE YEAR ENDED 31 DECEMBER 2009 RETURN OF CHARGEABLE ASSETS ACQUIRED BY THE PARTNERSHIP IN THE YEAR ENDED 31 DECEMBER 2009 The Precedent partner is required by Section 951 Taxes Consolidation Act, as amended, to prepare and deliver a Return of partnership income and gains for 2009 on or before 31 October 2010. Revenue On-Line Service (ROS) allows you to file this form electronically. Access ROS at www.revenue.ie When completing this Return, remember: Write clearly and accurately within boxes, Any panel(s) or section(s) that do not require an entry should be left blank, In date boxes enter the format of Day / Month / Year - 31/10/2009, Use BLUE ink when completing this form, If there is no agreement, or an acting partner then by the precedence in the usual name of the first named with precedent acting partner. For the partner is required by Cection 951 Taxes Consolidation Act, as amended, to prepare and deliver a Return of partnership income and gains for 2009 on or before 31 October 2010. Revenue On-Line Service (ROS) allows you to file this form electronically. Access ROS at www.revenue.ie When completing this Return, remember: When completing this Return, remember: When completing this form, If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s), If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp. If all there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s), If submitting this return use any envelo	Remember to quote this numbe in all correspondence or when	r	GCD	TAIN
The Precedent partner is required by Section 951 Taxes Consolidation Act, as amended, to prepare and deliver a Return of partnership income and gains for 2009 on or before 31 October 2010. Individual partners should make separate returns on Form 11, in addition to this Return. Revenue On-Line Service (ROS) allows you to file this form electronically. Access ROS at www.revenue.ie When completing this Return, remember: Write clearly and accurately within boxes, Any panel(s) or section(s) that do not require an entry should be left blank, In date boxes enter the format of Day / Month / Year - 31/10/2009, Use BLUE ink when completing this form, If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s), If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp. YOU MUST SIGN THIS DECLARATION DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax or the year 2009 and a correct statement of capital gains which accrued and of chargeable assets acquired in the year 2009. Capacity of Signatory Full Name of Partnership/Firm If different from above) Contact Details (in case of query about this return)	Office of the Revenue Collector-General's Div PO Box 354,	•	The Return sho who is the fire who is name name of the if the partner partner then If no partner is r made by the fire	ould be made by the partner rest named in the agreement of partnership, o ed singly or with precedence in the usual firm if there is no agreement, or r named with precedence is not an acting by the precedent acting partner. resident in the State the Return should be
When completing this Return, remember: Write clearly and accurately within boxes, Any panel(s) or section(s) that do not require an entry should be left blank, In date boxes enter the format of Day / Month / Year - 31/10/2009, Use BLUE ink when completing this form, If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s), If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp. WOU MUST SIGN THIS DECLARATION DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2009 and a correct statement of capital gains which accrued and of chargeable assets acquired in the year 2009. (DD/MM/YYYY) Signature Capacity of Signatory Full Name of Partnership/Firm if different from above) Contact Details (in case of query about this return)	RETURN OF CHARGEABLE A The Precedent partner is requi partnership income and gains for	ASSETS ACQUIRED BY THE PARTNE ired by Section 951 Taxes Consolidation 2009 on or before 31 October 2010.	ership in the YEAR on Act, as amended, to p	ended 31 DECEMBER 2009 orepare and deliver a Return of
DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2009 and a correct statement of capital gains which accrued and of chargeable assets acquired in the year 2009. (DD/MM/YYYY) Signature Capacity of Signatory Full Name of Partnership/Firm if different from above) Contact Details (in case of query about this return)	When completing this Return, re Write clearly and accurat Any panel(s) or section(s In date boxes enter the f Use BLUE ink when com If there is not enough spi as the relevant panel(s),	emember: tely within boxes, s) that do not require an entry should be format of Day / Month / Year - 31/10/200 appleting this form, ace in any of the panels provided on the	e left blank, 09, e form, attach a separa	te schedule set out in the same format
Signature Capacity of Signatory Full Name of Partnership/Firm (if different from above) Contact Details (in case of query about this return)	DECLARE that, to the best of	my knowledge and belief, this form cont		sets acquired in the year 2009.
Full Name of Partnership/Firm (if different from above) Contact Details (in case of query about this return)	Signature			
Contact Details (in case of query about this return)	Capacity of Signatory			
Agent's TAIN Contact Name	Contact Details (in case of que	ry about this return)		
	Agent's TAIN	Co	ontact Name	

Telephone or E-Mail

2	20091	155 Tax Refere	nce Number			ANY PANEL(S) OI REQUIRE AN ENT		
١.	PAR	TNERSHIP DETA	AILS [1 - 4]					
	Panel A i	s set out on pages 2 and 3;	entries should be mad	de on both pages	where relevant.			_
		are any changes under ture of Primary Trade / Profe	_	ngs, not already	notified to Reven	ue, enter the new o	details here	
	(c) Bus	siness Address of Primary T	rade / Profession					-
	Doutio	ulara of the Savera	l Doutmono divisi	na Accounti	na Dariad(a)	accord in Dan	al D	
		ulars of the Severa te columns (i) to (vi) on l		_	ng Period(s) (overed in Pan	егь	\rightarrow
		s resident in Ireland PS No. of Partner	Partners share	of Case I/II	Partners share o	of other income	If salary received,	If interest on capital received,
		(i)	(ii)		(ii	i)	tick ☑ box (iv)	tick ☑ box (v)
a)			,	, 00	,	, 00		
o)			,	, -00	,	, 00		
c)			,	, -00	,	, 00		
d)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -00	,	, 00		
e)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -00	,	, 00		
·)			,,	, 00	,	-00		□ →
	Partners	s not resident in Ireland						
		PS No. of Partner or & Address of Partner	Partners share	of Case I/II	Partners share o	of other income	If salary received, tick ☑ box	If interest on capital received, tick ☑ box
		(i)	(ii)		(ii	i)	(iv)	(v)
a)			,, ,,	, 00	, ,	-00		

2009155	Tax Reference Number	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
		REQUIRE AN ENTRY SHOULD BE LEFT BLANK

Г

*after salary and

interest on capital

Panel A is set out on pages 2 and 3; entries should be made on both pages where relevant. 1. Name and Address of Precedent Acting Partner **Expression of Doubt** If you have a genuine doubt about the tax treatment of any item in the Return, tick ☑ this box 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 Partners resident in Ireland Basis of distribution If partner If partner If there was a change **Date of Event** Basis of distribution of profits* at commenced, ceased, in the basis of distribution (DD/MM/YYYY) of profits* at tick ☑ box tick ☑ box start of period (%) of profits, tick \(\overline{\pi} \) box end of period (%) (vi) (vii) (viii) (ix) (x) (xi) (a) (b) (c) (d) (e) (f) *after salary and *after salary and interest on capital interest on capital Partners not resident in Ireland Basis of distribution If partner If partner If there was a change **Date of Event** Basis of distribution of profits* at commenced, ceased, in the basis of distribution (DD/MM/YYYY) of profits* at start of period (%) tick ☑ box tick ☑ box of profits, tick \(\overline{\pi} \) box end of period (%) (vi) (vii) (viii) (ix) (x) (xi) (a) (b)

> *after salary and interest on capital

r 2009155

_				-	
Tax	Refe	rence	Num	ıber	

Α	NY PANEL(S)	OR SECTION(S) THAT DO NOT
R	EQUIRE AN E	NTRY SHOULD	BE LEFT BLANK

B - PROFITS	FROM TRADES	, PROFESSIONS O	R VOCATIONS	101 - 1441
-	, i iloin i ilabeo	, , ,, <u>,,</u>	IL TOORISONS	

			Primary Trade				Subsidiary Trade												
101.	Description of Trade, Profession or Vocation (You must clearly describe the trade)																		
	(Tou must cleanly describe the trade)																		
	Do not submit accounts with this Return. Instead you must	give an extract of info	ormatio	on froi	m tl	ne ac	сои	nts ii	Extrac	ts Fron	п Асс	oun	its, L	ines	3 110	- 14	14.		
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 Stall enter that amount here	ion Fees,		,		,			- 00				,],			-00
	(c) If any of the profits entered at Line 103(a) refer to Grey Fees , enter that amount here	hound Stud		,		,			- 00				,			,			-00
104.	Amount of adjusted net loss for accounting period			,		,			- 00				,			,			-00
105.	Income assessable under Section 98A(4) TCA 1997, (Reversit trading situations) (if not already included above)	rse Premiums		,		,			-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
EX	TRACTS FROM ACCOUNTS [110 -144	1]																	
Ac	counts Information Period (must be co	ompleted)		٦		- .				1			¬						-
110.	From (DD)	MM/YYYY)				_ /	L					Ţ	_]/			/ <u> </u>			
111.	To (DD/	MM/YYYY)														/			
	racts From Accounts must be completed in all ept where Line 112 applies.	cases where the	e par	tners	shi	p is	in	rec	eipt of	tradi	ng c	or p	orof	ess	sion	al i	nco	me,	ı
112.	If the partnership has previously submitted accounts inform return state the income tax return with which accounts were																		
Inc	ome																		
113.	Sales/Receipts/Turnover			,],			- 00],			,			-00
114.	Receipts from Government Agencies (GMS, etc.)			,		,			-00				,			,			-00
115.	Other Income including tax exempt income			,					- 00				,			,			-00

Г 2009155

Tax Reference Number

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

Trading Account Items	Primary Trade	Subsidiary Trade
116. Purchases	-00	, , , , , , , , , , , , , , , , , , , ,
117. Gross Trading Profits	-00	
Expenses and Deductions		
118. Salaries/Wages, Staff costs	, , , , , , , , , , , , , , , , , , , ,	, 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	, , , , , , , , , , , , , , , , , , , ,
(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	, , , , , , , , , , , , , , , , , , ,
134. Client Account Balances (Credit)	-00	-00
135. Creditors and Accruals	-00	, , , , , , , , , , , , , , , , , , , ,
136. Tax Creditors	-00	, , , , , , , , , , , , , , , , , , , ,
137. (a) Net Assets – positive	-00	, , , , , , , , , , , , , , , , , , , ,
(b) If negative, state amount here	-00	-00

Γ 2	2009155 Tax Reference Number		S) OR SECTION(S) THAT DO NOT I ENTRY SHOULD BE LEFT BLANK
Ext	racts from Adjusted Profit Computation	Primary Trade	Subsidiary Trade
Pro	fit/Loss		
138.	Net Profit per Accounts	-00	
139.	Net Loss per Accounts	-00	
Adj	ustments		
140.	Motor Expenses	-00	, , -00
141.	Donations (Political and Charitable)/Entertainment	-00	
142.	Light, Heat and Phone	, 00	-00
143.	Net gain on sale of fixed/chargeable assets		-00
144.	Net loss on sale of fixed/chargeable assets	-00	
	Income from Sources Exempt from Tax (a) Profit, gains or distributions from Woodlands (b) If a loss, enter the amount of the loss Exempt Patent Income including distributions from exempt Patent Income		, , , , , , , , , , , , , , , , , , ,
	Rental Income from Land and Property in the State Where the registration requirements of Part 7 of the Residential Tenancies Act 2	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		
	(b) Allowable interest		, , , , , , , , , , , , , , , , , , , ,
	(c) "Section 23" type relief where 2009 is the first year of claim		, , , , , , , , , , , , , , , , , , , ,
	(d) Other		, 00
306.	Amount of chargeable income after expenses but before Capital Allowance	es (if a loss, show 0.00)	, , , , , , , , , , , , , , , , , , , ,
307.	Total Capital Allowances available for 2009		-00
308.	Amount of unused losses from a prior year		

2	2009155	Tax Reference Number			ANY PANEL(S) REQUIRE AN E				
Е-	OTHER IRI	ISH INCOME [309 - 3	13]						
		vhich Irish income tax was	_						
309.		Government or other loans, deposit action of Irish income tax)	accounts, etc. and discounts,			,			-00
	Income from w	which Irish income tax was	s deducted						
310.	the Industrial Credit C	ted on deposits with the Commercial Corp. and An Post (other than interes ount paid or credited before the appl	t on Special Savings Accounts)			,			-00
311.	Gross Distributions (i	.e. distributions plus dividend withho	lding tax)			,			-00
312.	Other income, includi	ing Patent Royalties, received in 2009	9 where the partnership is not t	the original inve	entor				-00
313.	Investment Underta	kings (Section 739G(2A) TCA 1997)							
	(a) Gain on deemed	disposal (Section 739E(1)(b) TCA 19	997)			,		,	-00
	(b) Gain on deemed	disposal (Section 739E(1)(ba) TCA	1997)			,			-00
	(c) Name & Address	s of the Investment Undertaking (Sec	tion 739E(2A)(b) TCA 1997)						
F-	FOREIGN I	INCOME [401 - 417] (E	Enter amounts in €)						
	Securities and	Possessions outside the	State						
401.	Income from securities	es and possessions outside the State	•			,		,	-00
Give	•	Accounts (Section 895 TC or each foreign bank account opened	•	nip was the ben	neficial owner of the	deposits he	d.		
402.	Name & address of o	deposit holder (bank, etc.)		·		·			
403.	Date account was op	pened (DD/MM/YYYY)					/ <u> </u>		
404.	Amount of money de	posited on opening the account				,			-00
405.	Name & address of ir	ntermediary through whom account w	vas opened						
	(Include details of inte	erest received from these accounts a	at Line 401)						
	the following details in	olicies (Sections 730H, 73 n respect of policies issued in 2009 fr CD with which Ireland has a Double 1	om ANY Member State of the E	•	from				
406.	Name & address of p	person who commenced the Foreign	Life Policy						
407.	Terms of the policy		[
408.	Annual premiums pay	yable							-00
409.	Name & address of the	he person through whom the Foreign	Life Policy was acquired						
	(Include details of inc	come received from these accounts a	nt Line 401)						

2009155	Tax Reference Number				S) OR SECTION ENTRY SHOUI			
	n respect of each material interest in 'r				TCA 1997)			
410. Name & address of 0	J or EEA, or in a Member State of the Offshore Fund(s)	OECD with which Ireland has	s a Double Tax	ation Agreement.				
	,							
411. Date material interes	t was acquired (DD/MM/YYYY)							
412. Amount of capital inv	vested in acquiring the material interes	t			,	, [- 00
413. Name & address of in	termediary (if any) through whom the m	aterial interest was acquired						
[Include details of inc	come received from these accounts at	Line 401]						
or outside a Member State	or each material interest acquired in 20 of the OECD with which Ireland has a within the EU or EEA, or within any M	Double Taxation Agreement	and in (ii) 'unre	egulated funds' (tho	se not coming wi		or EE/	Α,
	it was acquired (DD/MM/YYYY) made in acquiring the material interest							-00
	ntermediary (if any) through whom the n							
(Include details of inc	come received from these accounts at	Line 401)						
G - INCOME/P	ROFIT FROM SOUR	CES NOT SHO	WN ELS	EWHERE				
(Include sums re	eceived after discontinuance of trade of	r profession and sums deem	ed to be incom	e of the partnership	under Section 8	06 TCA 199	7)	
501. (a) Gross amount of	f income/profit from sources not show	n elsewhere			,	,		- 00
(b) Detail(s) of incor	me/profit source(s)							

_	_	_	_				
~	\mathbf{a}	\mathbf{a}	9	1			
			4		_	7	

Tay	Da	£~ ~~		MI.	مامص	~ "
127	ĸΔ	TETE	nce	NI	ımn	Ωr

٦E			ANY PANEL(S) OR SECTION(S) THAT DO NO
			REQUIRE AN ENTRY SHOULD BE LEFT BLAN

н -	- ANNUAL PAYMENTS, CHARGES	S, INTEREST PAID AND DONAT	FIONS [601 - 607]
601.	Gross amount of Rents, etc. payable to Non-Residents in 20	09	
602.	Clawback of Employers' Tax Relief at Source (TRS) If you are an employer and have paid medical insurance prem Medical Insurance premiums paid (excluding contributions mad	-00	
603.	(a) Gross amount of payment of Charges/Annuities, incl. Pa	tent Royalties where tax was deducted	-00
	(b) Type of payment		
604.	Interest on mortgage or loan (including bank overdraft interest)		-00
605.	Approved Sports Bodies - Amount of Donations made in 200	9	
606.	Approved Charities - Amount of Donations made in 2009		
607.	Other Approved Bodies - Amount of Donations made in 2009		
701. 702.	PARTNERSHIP PROFITS AS: 1997 [701 - 703] Amount of profits assessable under Sec. 1008(2)(a)(ii) TCA 1997 Apportionment required under Sec. 1008(2)(a)(ii) TCA 1997 State why the aggregate of profits arising to partners is less than the full amount of the partnership profits		-00
J	- CHARGEABLE ASSETS ACQ Enter the number of assets acquired and the consideration give Description of Asset	-	Consideration
801.	Shares (quoted & unquoted)		-00
802.	Residential Premises		-00
803.	Commercial Premises		-00
804.	Agricultural Land		-00
805.	Development Land		-00
806.	Business Assets		-00
807.	Antiques / Works of Art		-00
808.	Other		, , , , , , , , , , , , , , , , , , , ,

\mathbf{a}	\mathbf{a}	\mathbf{a}	\sim	4			
_			9	1	_	\neg	

Tax Reference Number

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

K - CAPITAL GAINS ACCRUED IN 2009 [901 - 916]

	Description of Assets	No. of Disposals	Disposals between connected persons ☑	Aggregate Area in Hectares	Aggregate Consideration (Substitute market value where disposal not made at arm's length)
901.	Shares/Securities - Quoted				-00
902.	Shares/Securities - Unquoted				-00
903.	Agricultural Land/Buildings				-00
904.	Development Land				-00
905.	Commercial Premises				-00
906.	Residential Premises				-00
907.	Venture Fund Gains (Sec. 541C(2)(a) TCA 1997)				, , , , , , , , , , , , , , , , , , , ,
908. 909.	Other Assets Total Consideration				
909.	Total Consideration				
910.	Incidental cost(s) of disposal(s)				, , , , , , , , , , , , , , , , , , , ,
911.	Aggregate net consideration (after in	cidental costs of	disposals)		, , , , , , , , , , , , , , , , , , , ,
912.	(a) Cost of acquisition (If assets acquisition at arm's length substitute ma				
	(b) Indicate ☑ if not at arm's length				
913.	Amount of enhancement expenditure	claimed (indexe	d where appropriate)		-00
914.	Amount of Chargeable Gain/s				, , , , , , , , , , , , , , , , , , , ,
915.	Particulars of Distribution	ion betwee	n Partners of Capita	Il Gains Accrued i	n 2009
	PPS No. of Partner		Basis of Distribution (%)		Amount of Chargeable Gain
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
					, , , , , , , , , , , , , , , , , , , ,
916.	Partners not resident in Ireland				
	N	ame, address ar	nd PPS No. (if any) of Partner		Basis of Distribution (%)