



Tax Reference Number

Remember to quote this number
in all correspondence or when
calling at your Revenue office

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

GCD

TAIN

--

Return Address

**Office of the Revenue Commissioners,
Collector-General's Division,
PO Box 354,
Limerick.**

This Tax Return is for use by partnerships.

The Return should be made by the partner

- who is the first named in the agreement of partnership, or
- who is named singly or with precedence in the usual name of the firm if there is no agreement, or
- if the partner named with precedence is not an acting partner then by the precedent acting partner.

If no partner is resident in the State the Return should be made by the firm's agent, manager or factor resident in the State.

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

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

I 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

Date

□ □ / □ □ / □ □ □ □

Capacity of Signatory

[illegible]

Full Name of Partnership/Firm
(if different from above)

[illegible]**Contact Details** (in case of query about this return)

Agent's TAIN

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

Contact Name

Client's Ref.

Telephone or E-Mail

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**

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

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

Complete columns (i) to (vi) 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	If salary received, tick <input checked="" type="checkbox"/> box	If interest on capital received, tick <input checked="" type="checkbox"/> box
(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	If salary received, tick <input checked="" type="checkbox"/> box	If interest on capital received, tick <input checked="" type="checkbox"/> box
(i)	(ii)	(iii)	(iv)	(v)
(a) <input type="text"/>	<input type="text"/> -00	<input type="text"/> -00	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>				
(b) <input type="text"/>	<input type="text"/> -00	<input type="text"/> -00	<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

--

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="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"/> <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"/> <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"/> <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"/> <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"/> <input type="text"/>
(f)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> *after salary and interest on capital	<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"/> <input type="text"/> *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="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"/> <input type="text"/>
(b)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> *after salary and interest on capital	<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"/> <input type="text"/> *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)	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																									<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																								

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)	<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/					<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/				
		/			/																	
		/			/																	
103. (a) Amount of adjusted net profit for accounting period	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
(b) If any of the profits entered at Line 103(a) refer to Stallion Fees , enter that amount here	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
(c) If any of the profits entered at Line 103(a) refer to Greyhound Stud Fees , enter that amount here	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
104. Amount of adjusted net loss for accounting period	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
105. Income assessable under Section 98A(4) TCA 1997, (Reverse Premiums in trading situations) (if not already included above)	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
106. Balancing Charges	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													

Capital Allowances for 2009 [107 - 109]

107. Machinery and Plant	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
108. Industrial Buildings and/or Farm Buildings Allowance	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
109. Other	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													

EXTRACTS FROM ACCOUNTS [110 -144]**Accounts Information Period (must be completed)**

110. From (DD/MM/YYYY)	<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/					<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/				
		/			/																	
		/			/																	
111. To (DD/MM/YYYY)	<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/					<table border="1"> <tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr> </table>			/			/				
		/			/																	
		/			/																	

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)	<table border="1"> <tr><td></td><td></td><td></td><td></td></tr> </table>					<table border="1"> <tr><td></td><td></td><td></td><td></td></tr> </table>				

Income

113. Sales/Receipts/Turnover	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
114. Receipts from Government Agencies (GMS, etc.)	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													
115. Other Income including tax exempt income	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td></tr> </table>										00
									00													
									00													

E - OTHER IRISH INCOME [309 - 313]

Income from which Irish income tax was not deducted

309. 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

310. Interest paid or credited on deposits with the Commercial Banks, Building Societies, the ACC Bank, the Industrial Credit Corp. and An Post (other than interest on Special Savings Accounts)
(Show the **gross** amount paid or credited **before** the application of retention tax)

□ □ , □ □ , □ □ □ □ .00

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

		,			,			=	00
--	--	---	--	--	---	--	--	---	----

312. Other income, including Patent Royalties, received in 2009 where the partnership is not the original inventor

		,			,			.00
--	--	---	--	--	---	--	--	-----

- ### 313. Investment Undertakings (Section 739G(2A) TCA 1997)

- (a) Gain on deemed disposal (Section 739E(1)(b) TCA 1997)

								.00
--	--	--	--	--	--	--	--	-----

- (b) Gain on deemed disposal (Section 739E(1)(ba) TCA 1997)

								.00
--	--	--	--	--	--	--	--	-----

- (c) Name & Address of the Investment Undertaking (Section 739E(2A)(b) TCA 1997)

--

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 (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in 2009 of which the partnership was the beneficial owner of the deposits held.

402. Name & address 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 & address of intermediary through whom account was opened

(Include details of interest received from these accounts at Line 401)

Foreign Life Policies (Sections 730H, 730I, 730J, 730K TCA 1997)

Give the following details in respect of policies issued in 2009 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 & address of person who commenced the Foreign Life Policy

--

- #### 407. Terms of the policy

408. Annual premiums payable

_____ . _____ . _____ 00

409. Name & address of the person through whom the Foreign Life Policy was acquired

--

(Include details of income received from these accounts at Line 401)

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

Offshore Funds

Give the following details in respect of each material interest in 'regulated offshore fund(s)' (those coming within Sec. 747B(2A) TCA 1997) acquired in 2009 IN the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement.

410. Name & address of Offshore Fund(s)

--

411. Date material interest was acquired (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

412. Amount of capital invested in acquiring the material interest

		.				.				00
--	--	---	--	--	--	---	--	--	--	----

413. Name & address of intermediary (if any) through whom the material interest was acquired

--

[Include details of income received from these accounts at Line 401]

Other Offshore Products

Give the following details for each material interest acquired in 2009 in (i) other offshore products (including foreign life assurance policies) OUTSIDE the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated funds' (those not coming within Sec. 747B(2A) TCA 1997) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement.

414. Name & address of Offshore Products

--

415. Date material interest was acquired (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

416. Amount of payment made in acquiring the material interest

		.				.				00
--	--	---	--	--	--	---	--	--	--	----

417. Name & address of intermediary (if any) through whom the material interest was acquired

--

(Include details of income received from these accounts at Line 401)

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 Section 806 TCA 1997)

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

		.				.				00
--	--	---	--	--	--	---	--	--	--	----

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

--

