

Partnership (full)

Tax year 6 April 2021 to 5 April 2022 (2021-22)

Your name	Your Unique Taxpayer Reference (UTR)

Complete a 'Partnership' page for each partnership of which you were a member and for each partnership business. For help filling in this form go to www.gov.uk/taxreturnforms and read the notes and helpsheets.

Partnership details

1 Partnership reference number 2 Description of partnership trade or profession	4 If you left the partnership after 5 April 2021 and before 6 April 2022, enter the date you left
3 If you became a partner after 5 April 2021, enter the date you joined the partnership DD MM YYYY	 5 If the partnership used cash basis, money actually received and paid out, to calculate its trading and professional income and expenses, put 'X' in the box

Your share of the partnership's trading or professional profits

Please refer to the Partnership Statement to complete these pages and if you need any help, read the 'Partnership (full) notes'. If you want to enter a loss, or an adjustment needs to be taken off, put a minus sign (-) in the box next to the £ sign.

6 Date your basis period began DD MM YYYY	13 Overlap relief used this year
	£
7 Date your basis period ended DD MM YYYY	14 Overlap profit carried forward
	£
8 Your share of the partnership's profit or loss	Box 15 is not in use
 – from box 11 or box 12 on the Partnership Statement 	Box 15 Is not in use
£ 00	16 Adjusted profit for 2021-22 – see the Working Sheet
9 If your basis period is not the same as the partnership's	in the notes
accounting period, enter the adjustment needed to	£ • 0 0
arrive at the profit or loss for your basis period	
£ 00	17 Losses brought forward from earlier years set off against this year's profit (up to the amount in box 16)
9.1 Self-Employment Income Support Scheme grant	£
received in the year to 5 April 2022	
£	18Taxable profits after losses brought forward(box 16 minus box 17)
10 Adjustment for change of accounting practice	£ 0 0
 – from box 11A on the Partnership Statement 	
£	19 Any other business income not included in the
	partnership accounts
11 Averaging adjustment – only for farmers, market	£ • 0 0
gardeners and creators of literary or artistic works	20 Your chara of the total taxable profits from the
£ - 0 0	20 Your share of the total taxable profits from the partnership's business for 2021-22 (box 18 + box 19)
12 Foreign tax claimed as a deduction – only if Foreign Tax	
Credit Relief is not being claimed on the 'Foreign' pages	
£	

SA104F 2022

Page FP 1

Your share of the partnership's trading or professional losses

21 Adjusted loss for 2021-22 (see the Working Sheet	23 Loss to be carried back to previous year(s) and set off
in the notes)	against income (or capital gains)
£	£
22 Loss from this tax year set off against other income	24 Total loss to carry forward after all other set-offs
22 Loss from this tax year set off against other income for 2021-22	24 Total loss to carry forward after all other set-offs – including unused losses brought forward

Class 2 and Class 4 National Insurance contributions (NICs)

If your total profits from all self-employments and partnerships for 2021-22 are less than £6,515, you do not have to pay Class 2 NICs, but you may want to pay voluntarily (box 25) to protect your rights to certain benefits.

 If your total profits for 2021-22 are less than £6,515, and you choose to pay Class 2 NICs voluntarily, put 'X' in the box 	26 If you are exempt from paying Class 4 NICs, put 'X' in the box
	27 Adjustment to profits chargeable to Class 4 NICs
	£

Your share of the partnership's untaxed income

If your basis period is not the same as the partnership's accounting period, you will need to make an adjustment to arrive at the income, profit or loss for your basis period.

	Untaxed savings income	
28	Share of UK untaxed savings income – from box 13	32 Adjustment to income in box 31 for basis period
	on the Partnership Statement	£ - 0 0
	£ 000	
29	Adjustment to income in box 28 for basis period	33 Total foreign tax taken off – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages
	£ 00	
30	Adjusted UK savings income for basis period	
	(box 28 + box 29)	 34 Adjusted foreign savings income for basis period (box 31 + box 32 minus box 33)
	£	£
31	5 5	
	on the Partnership Statement	35 Total untaxed savings income taxable at 20%
	£ 00	(box 30 + box 34)
36	Income from UK property Do not include furnished holiday lettings here Share of profit or loss for 2021-22 from UK property – from box 19 on the Partnership Statement	40 Loss to be carried forward after any set-offs – including unused losses brought forward \pounds • 0 0
	£	
37	Adjustment to profit or loss for basis period	41 Taxable profit after adjustment and losses (if box 36 + box 37 minus box 38 is positive or zero)
•••		
38	Losses brought forward from earlier years set off against profits (up to the amount in box 36 + box 37)	41.1 Residential property finance costs – from box 26 on the Partnership Statement
	£ 00	
39	C C	41.2 Unused residential property finance costs
	be unusual	brought forward
	£ 00	£ 00
SΔ	104F 2022 Page	FP 2

Furnished holiday lettings		
42 Share of profit for 2021-22 from UK or EEA furnished holiday lettings – from box 20 on the Partnership Statement £	43 Adjustment to profit for basis period £ • 0 0	
	44 Taxable profit for the year (box 42 + box 43) £ 0	
Other untaxed UK income	48 Taxable profit (box 45 + box 46 minus box 47)	
45 Share of other untaxed UK income – from box 15 on the Partnership Statement	£	
£ 00	49 Share of loss for 2021-22 from other untaxed UK income – from box 16 on the Partnership Statement	
46 Adjustment to income in box 45 for basis period	£	
£ - 0 0	50 Adjustment to loss in box 49 for basis period	
47 Losses brought forward from earlier years set off against income (up to the amount in box 45 + box 46)	£	
£ 0 0	51 Total loss to carry forward after all other set-offs – including unused losses brought forward	
	£00	
Income from offshore funds		
52 Share of income from offshore funds – from box 18 on the Partnership Statement	54 Total foreign tax taken off – only if Foreign Tax Credit Relief is not being claimed on the 'Foreign' pages	
£ 0 0		
53 Adjustment to income in box 52 for basis period £	55Taxable income after adjustments for basis period and foreign tax (box 52 + box 53 minus box 54)£•0	
Other untaxed foreign income		
56 Share of other untaxed foreign income – from box 17on the Partnership Statement	61 Share of loss for 2021-22 from other untaxed foreign income – from box 21 on the Partnership Statement	
£	£	
57 Adjustment to income in box 56 for basis period	62 Adjustment to loss in box 61 for basis period	
£00	63 Total loss to carry forward after all other set-offs	
58 Losses brought forward from earlier years set off against income (up to the amount in box 56 + box 57)	- including unused losses brought forward	
£ 00	 £ • 0 0 63.1 Residential property finance costs – from box 27 on the 	
59 Total foreign tax taken off – only if Foreign Tax Credit	Partnership Statement	
Relief is not being claimed on the 'Foreign' pages	£ • 0 0 63.2 Unused residential property finance costs	
60 Taxable profit (box 56 + box 57 minus (box 58 + box 59))	brought forward	
£ 00	£ 00	

SA104F 2022

Page FP 3

Total untaxed income	
64 Untaxed income (other than savings income)	66 Overlap profit carried forward (overlap profit brought
(box 41 + box 44 + box 48 + box 55 + box 60)	forward minus any relief used this year (box 65))
£ 00	£ 00
65 Overlap relief used this year – read the notes	67 Share of total untaxed income (other than savings
f C C C C C C C C C C C C C C C C C C C	income) (box 64 minus box 65)
	£

Your share of the partnership's taxed income and dividend income

68 Dividend income – from boxes 14A and 22A of	on the 72 Total foreign tax taken off – only if Foreign Tax Credit
Partnership Statement	Relief is not being claimed on the 'Foreign' pages
£	£ 00
69 Total foreign tax taken off – only if Foreign Ta	ax Credit 73 Taxed income taxable at 20% (box 71 minus box 72)
Relief is not being claimed on the 'Foreign' page	
£	
	74 Share of other taxed income – from box 23
70 Total dividend income (box 68 minus box 69	 74 Share of other taxed income – from box 23 on the Partnership Statement
70 Total dividend income (box 68 minus box 69 £ •	
	on the Partnership Statement £
£	on the Partnership Statement £

Your share of the partnership's total taxed and untaxed income

76 S	Share of total taxed and untaxed income other than that
t	axable at 10% and 20% (box 20 + box 67 + box 74
n	ninus box 75)
	£

Your share of the partnership's tax paid and deductions

77 Share of Income Tax taken off partnership income – from box 25 on the Partnership Statement	79 Share of any tax taken off trading income (not contractor deductions) – from box 24A
£	on the Partnership Statement
78 Share of Construction Industry Scheme (CIS)	
deductions made by contractors	80 Share of total tax taken off (boxes 77 to 79)
- from box 24 on the Partnership Statement	
£	

SA104F 2022