



GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION

PARTNERSHIP RETURN

(Please refer to the completion notes overleaf for guidance in completing this form)

CURRENT TAX OFFICE

LTO	MTO	STO	
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(Tick One)

Name of GRA Tax Office

YEAR OF ASSESSMENT

(yyyy)

PERIOD:

FROM

TO

dd/mm

dd/mm

A. PARTNERSHIP INFORMATION

1.0

NAME

NEW
TIN

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OLD
TIN

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IRS FILE No.

POSTAL ADDRESS

LOCATION
ADDRESS

TELEPHONE No

CELL PHONE No

E-MAIL

WEBSITE

Tenancy Status of Business

Rented

Owned

(If rented provide Landlord's details)

NAME

ADDRESS

TELEPHONE No

NEW TIN

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2.0 BRANCH INFORMATION

POSTAL ADDRESS OF BUSINESS

LOCATION ADDRESS

TELEPHONE No

CELL PHONE No

E- MAIL

WEBSITE

Tenancy Status of Branch Premises: Rented Owned (If rented provide Landlord's details)

NAME

ADDRESS

TELEPHONE

NEW TIN

3. IS BUSINESS LISTED ON STOCK EXCHANGE? YES NO

4. DO YOU ENJOY ANY TAX HOLIDAYS? YES NO *If yes, provide details below*

(i)Type of holiday(e.g.: farming etc)	(ii) Effective date of holiday	(iii) Date of first production: if applicable

5. DO YOU HAVE A TAX CONSULTANT? YES NO (If yes, provide particulars below)

6. NAME

7 NEW TIN

8. OLD TIN

9. IRS FILE No

10. E- MAIL

11. WEBSITE

12. TELEPHONE No

B. BALANCE SHEET AS AT

(dd/mm/yyyy)

Assets:	GHS	Payables & Capital	GHS
Current		Current Payables	
i. Stocks/Inventories		i. Bills Payable	
ii .Receivables		ii. Loans / Overdraft	
iii. Cash / Bank Balances		iii. Accruals	
iv. Prepayment		iv. Other Payables	
v. Other Current Assets			
a. Total Current Assets		d. Total Current Payables	
Non Current		Capital	
i. land		e. Capital b/f	
ii. Building			
iii. Furniture & Equipments		g. i. Add : Net Profit	
iv. Motor Vehicles		ii. Less : Drawings	
v. Other Assets		h. Capital Addition(gi minus gii)	
b. Total Non Current Assets		i. Net Capital c/f (Sum up e and h)	
c. Total Assets (Sum up a and b)		j. Total Capital and Payables (Sum up d and i)	

C. INCOME STATEMENT

Business Income			
(i) Local			
(ii) Export			
1. Total Business Income			
2. Investment Income			
3. Other Income (specify).....			
4. Total Partnership Income (Sum up Boxes B 1 , 2 and 3)			
LESS EXPENSES:			
Operating expenses/cost of sale/direct cost			
(i) Local Currencies			
(ii) Cedis Equiv. of Forex			
5. Total Operating Expenses			
General and Administrative Expenses			
a. Staff / Labour Costs			

Interest Expenses			
(i) Local Currencies			
(ii) Cedis Equiv. of Forex operations			
b. Total Interest Expense			
c. Depreciation			
d. Foreign exchange losses			
e. Other Costs and Expenses			
6. Total General and Administrative Expenses (sum a. to e.)			
7. TOTAL EXPENSES(sum up Boxes 5 and 6)			
8. Net Partnership Profit / Loss (4 minus 7)			

D. ADJUSTMENT OF PARTNERSHIP INCOME

1. NET PARTNERSHIP INCOME (As per 8)		
2. OTHER INCOME		
3. RENT (complete DT FORM 0130)		
4. INTEREST		
REMITTANCES FROM SOURCE(S) OUTSIDE GHANA		
(i)		
(ii)		
(iii)		
5. TOTAL REMITTANCES FROM SOURCE(S) OUTSIDE GHANA		
6. COMMISSIONS RECEIVED		
INCOME RECEIVED FROM SOURCES NOT INCLUDED ABOVE (Give details of sources)		
(i)		
(ii)		
7. TOTAL OF INCOME RECEIVED FROM SOURCES NOT INCLUDED ABOVE		
8. TOTAL PARTNERSHIP INCOME (SUM UP BOXES (C) 1,2,3,4,5, AND 7)		

1. TOTAL PARTNERSHIP BUSINESS PROFIT (AS IN BOX 8)		
. Add Backs		
i. Depreciation		
ii. Non –allowable deductions		

2. Total Add Backs		
3. TOTAL PARTNERSHIP INCOME. (SUM UP 1 AND 2)		
Deduct		
4. Capital Allowance		
5. ADJUSTED PARTNERSHIP INCOME (BOX 3 MINUS BOX 4)		

F. DISTRIBUTION OF PARTNERSHIP INCOME

Name & Address of each partner or beneficiary 1	Dormant/inactive Or Active 2	Salary/Drawings (GHS) 3	Interest on Capital (GHS) 4	Commission (GHS) 5	Profit sharing Ratios (%) 6	partner's Share of Profit (GHS) 7	Partner's Total Income (GHS) 8

DECLARATION

I, hereby declare that the Information in this Return is to the best of my Knowledge is true, correct and complete.
(Full name)

Signature

Designation/position

Date

ANNUAL PARTNERSHIP RETURN COMPLETION NOTES

(If you need further clarification or assistance in completing this form please contact your nearest Domestic Tax Revenue Office)

The return should be completely filled. All boxes should be completed. Where a response is not applicable enter n/a for text or zero (0) for value or number boxes.

CURRENT TAX OFFICE:	This is the GRA office assigned to the taxpayer where taxpayer transacts tax business.
YEAR OF ASSESSMENT:	The financial year to which the return relates
PERIOD :	This is the beginning of the basis period and the end of the basis period (01/01 to 31/12)
A. PARTNERSHIP INFORMATION	
Business Name	This is the legally registered name of the Partnership business at the Registrar General Department.
NEW TIN:	This is new TIN -Taxpayer Identification Number. (Eleven characters)
OLD TIN	This is the old TIN Taxpayer Identification Number. (Ten characters)
IRS TAX FILES NUMBER	This is the number assigned to the Partnership business by the former Internal Revenue Service.
POSTAL ADDRESS	This refers to the postal contact address of the Partnership business.
LOCATION ADDRESS	This refers to the geographical description of where the business is carried out (Including any prominent land mark).
TELEPHONE No	Telephone Number of the Partnership business
CELL PHONE No	Mobile Number of the Partnership business
E- Mail	The e- mail address of the Partnership business
WEBSITE	The Website address of the Partnership business
Tenancy Status of Business	Rented or owned (tick one) If rented then provide the information on the Landlord as stated below. If more than ONE LANDLORD provide the same information on separate sheet.
Name	The name of the Landlord
Address	This relate to the active postal address of the Landlord
Telephone No	Telephone Numbers and mobile number Landlord
TIN	This is new TIN -Taxpayer Identification Number. (Eleven characters) of the Landlord
BRANCH INFORMATION	
POSTAL ADDRESS	This refers to the postal contact address of the branch of Partnership business.
LOCATION ADDRESS	This refers to the geographical description of where the business is carried out (Including any prominent land mark).
TELEPHONE No	Telephone Number of the branch of Partnership business.
CELL PHONE No	Mobile Number of the branch of Partnership business.
E- Mail	The e- mail address of the branch of Partnership business.
WEBSITE	The Website address of the branch of Partnership business.
Tenancy Status of Business	Rented or owned (tick one) If rented then provide the information on the Landlord as stated below. If more than ONE LANDLORD provide the same information

		on separate sheet.
	Name	The name of the Landlord of the branch of the partnership
	Address	This relate to the active postal address of the Landlord of the branch of the partnership
	Telephone No	Telephone Numbers and mobile number Landlord of the branch of the partnership
	TIN	This is new TIN -Taxpayer Identification Number. (Eleven characters) of the Landlord of the branch of the partnership
4.	LISTED ON THE STOCK EXCHANGE	Tick as appropriate
5.	BUSINESS LOCATION	Tick as applicable, the location where business activity is carried out.
6.	DO YOU ENJOY TAX HOLIDAYS i. Indicate Type of Holidays ii. Effective Date of Holiday iii. Date of First Production	Tick 'Yes' or 'No'
7.	DO YOU HAVE A TAX CONSULTANT	Tick 'Yes' or 'No' If 'Yes', provide the following information about the consultant:
8.	Name:	The name of the Tax Consultant
9.	New TIN:	This is new TIN -Taxpayer Identification Number. (Eleven characters) of the Consultant
10.	Old TIN:	This is old TIN -Taxpayer Identification Number. (Ten characters) of the Consultant
11.	IRS File Number:	This is the number assigned to the Tax consultant by the former Internal Revenue Service
12.	e-mail Address :	The e- mail address of the Consultant if any
13.	website	This is the website address of the Tax consultant
14.	Telephone Numbers and mobile number:	Telephone Numbers and mobile number of Tax Consultant
15.	Balance Sheet	
	Current i. Stocks/Inventories ii. Receivables (e.g. Debtors) iii. Cash and Bank Balances iv. Prepayments (i.e. Advance payments) v. Other Current Assets a. Total Current Assets:	State the Values
	Non - Current i. Land ii. Buildings iii. Furniture and Equipments iv. Motor Vehicles v. Other Assets (This covers all assets not covered in i to iv above) b. Total Non - Current Assets: c. Total Assets	State the Values
	Payables & Capitals Current Payables i. Bills payable (e. g. Trade	State the Values

	Creditors) ii. Loans and overdrafts iii. Accruals (e.g. outstanding utility bills) iv. Other Payables d. Total Current Payables :	
	Capital e. Capital b/f : f. i. Add Net Profit brought from the Business Income Statement ii. Less Drawings. g. Capital Addition : h. Net Capital: i. Total Capital and payables. (This is the sum of d and h)	State the Values
INCOME STATEMENT		
	Business Income: i. Local income ii. Export income	This represents total Turnover/Income derived from the direct operations of the business to be reported in the following categories: - Income from domestic sales/transactions. - Income from export to be supported by appropriate export confirmed documents.
(16)	Total Business Income	The sum of (i) and (ii) above.
(17)	Investment Income:	Income from investment of the partnership business which is not included in the partnership business income.
(18)	Other Income	Incomes of the partnership business not mentioned in (16) and (17) above.
(19)	Total Partnership business Income	This is the sum of (16), (17) and (18) above.
	LESS EXPENSES: Operating expenses/Cost of sales/ Direct cost i. Local Currency ii. Cedis equivalent of forex	- This is made up of direct cost of production. - Local Currency. - Convert forex amount to Ghana cedis.
(20)	Total Operating expenses/Cost of sales/ Direct cost:	This is the sum of (i) and (ii) above.
	General and Administrative Expenses:	This is made of the general administrative expenses incurred in the production of the income of the business.
	i. Staff / labour costs Interest expenses. 1. Local Currency 2. Cedis equivalent of forex ii. Total interest expense	- Interest expenses must be stated in two distinct classifications:- - Currency used in the Return of all such interest expenses - Currencies used other than the one used in the Return (convert to Ghana cedis) - The sum of all the interest expenses incurred during the year. (1 and 2)
	Depreciation:	State Value
	Foreign exchange losses	This are Foreign exchange losses actually incurred other than losses of a capital nature.
	Other General and Administrative	This comprises of any other expenses that are not included in

	Expenses	the list above.
(21).	Total General and Administrative Expenses	: The sum of all items under General and Administrative Expenses. (i.e. from i to iv)
(25)	Total Expenses	This comprises the sum of 23, 24, 25, and 26.
(26)	Net Partnership business Profit / Loss	Total Company Income(21) less Total Expenses(27)

D. NET INCOME STATEMENT

	Net Partnership Income	State the Values
	Other Income	
	Rent Income	
	Interest	
	Remittances from Source(s) Outside Ghana	
	Total of Remittances from sources Outside Ghana	
	Commissions received	
	Income Received from sources not included above	
	Total Income Received from sources not included above	
	TOTAL INCOME DECLARED	

E. ADJUSTED PARTNERSHIP INCOME

	Total Business profit	State the Values
	ADD backs i. Depreciation ii. Non-allowable deductions	
	Total Add Backs	
	ADJUSTED BUSINESS PROFIT BEFORE CAPITAL ALLOWANCE	
	Deduct	
	Capital Allowance	
	ADJUSTED BUSINESS PROFIT	
	TOTAL INVESTMENT INCOME	
	OTHER INCOME	
	TOTAL ASSESSABLE INCOME	

F. DISTRIBUTION OF PARTNERSHIP INCOME

	<p>(A) Name address of each partner or beneficiary</p> <p>(B) Status of the partner, i.e. whether 'Active' or 'Sleeping'</p> <p>(C) Salary and or drawings of each partner</p> <p>(D) Interest on capital accruing to the partner</p> <p>(E) Commission accruing to the partner</p> <p>(F) Profit sharing ratio (%)</p> <p>(G) Partner's share of profits (F x 5.2G for each partner)</p> <p>(H) Total income accruing to each partner (C + D + E + G)</p>	
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G. DECLARATION

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