Form 1(Firms) Partnership Tax Return 2023



| TAIN | Tax Reference Number Remember to quote this number in any communication with your Revenue office |
|---|---|
| | 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 |
| Return Address | ■ if the partner named with precedence is not an acting partner then by the precedent acting partner |
| Office of the Revenue Commissioners Collector-General's Division PO Box 354 Limerick | 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 2023 RETURN OF CHARGEABLE ASSETS ACQUIRED BY THE PARTNERSHIP IN THE YEAR ENDED 31 DECEMBER 2023

The **Precedent partner** is required by Section 959I of the Taxes Consolidation Act 1997, as amended, to prepare and deliver a return of partnership income and gains for 2023 on or before 31 October 2024

Each partner is required to make a separate personal return on Form 11, in addition to this Return

Revenue Online Service (ROS) allows you to file this form electronically. Access ROS at www.revenue.ie

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 11

Note: Each partner affected by this tax treatment should also indicate an Expression of Doubt on his / her own personal tax return

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, e.g. 31/10/2023
- 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
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated

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 2023 and a correct statement of capital gains which accrued and of chargeable assets acquired in the year 2023

| acquired in the year 20 | 023 | | | | | | | | | | | | | | | | |
|--|----------------|-------------------|-------|-------|-----|-------|------|--|---|-----|-----|----|------|-----|---|----|---|
| Signature | | | | | | | | | | Dat | e [| DD | /[[/ | 1/1 | Y | ΥY | Y |
| Capacity of Signatory | | | | | | | | | | | | | | | | | |
| Full Name of Partners (if different from above | • | | | | | | | | Ш | | | | | | | | |
| Contact Details (in ca | ase of query a | bout this return) | | | | | | | | | | | | | | | |
| Agent's TAIN | | | Cont | act N | Nar | ne | | | | | | | | | | | |
| Client's Ref. | | | Telep | hon | e o | r E-l | Mail | | | | | | | | | | |

| 20 | 231 | 155 | Та | x Re | feren | ıce M | lum | ber | | | | | | | | | | | | | SECTION(S) T RY SHOULD BI | | |
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| Α. | - PA | RTN | IER: | SHIF |) DE | :TAI | LS | [1 - | 3] | | | | | | | | | | | | | | |
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| | | ere are Nature | | | | | | | | | eadir | ngs, | not | alrea | idy n | otifi | ed to | Reve | enue, | enter th | ne new detai | s here | _ |
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| | (c) I | Busin | ess A | Addre | ess o | of Pri | mar | y Tra | ide / | / Pro | fes | sion | | | | | | | | | | | → |
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| | Pai | rticul | lars | of t | he S | Sevo | eral | Pa | rtn | ers | du | rinc | A c | cco | unt | inc | ı Pe | riod | l(s) c | over | ed | | |
| | | Pane | | | | | | | | | | | | | | | , | | (0) | | - | | → |
| 2. | Part | tners r | resid | lent i | n Irel | and | | | | | | | | | | | | | | | | | |
| | Con | nplete | colu | ımns | (i) to | (v) l | belo | w on | bel | nalf | of a | II pa | rtne | ers | | | | | | | | | |
| | | Perso | | | Servic Partn | | nber | | | | ners Case | share | Э | | | | | ers sh er inco | | | Insert ⊠ in box if salary received | if intere | st on |
| | | | | (i) | | | | | | (i | i) | | | | | | | (iii) | | | (iv) | (v) | |
| | (a) | | | | | | | | , | | | | | .00 | | | |], | | . 00 | | | → |
| | (b) | | | | | | | | , | | | | | 00 | | | | | | -00 | | | → |
| | (c) | | | | | | | | | | | | | .00 | | | |],[| | . 00 | | | → |
| | (d) | | | | | П | | | | | | | | . 00 | | | | | | . 00 | | | → |
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| | (e) | | | | | | | | , | | | | | 00 | Ш | ,_ | | | | . 00 | | | → |
| | (f) | | | | | | | | , | | | | | . 00 | | | |] | | -00 | | | → |
| 3. | Part | tners r | not r | eside | ent ir | ı Irel | and | | | | | | | | | | | | | | | | |
| | Con | nplete | colu | ımns | (i) to | (v) l | belo | w on | bel | nalf | of a | ll pa | rtne | ers | | | | | | | | | |
| | | | PF | | f Partr | ner | | | | | | shar | e | | | | | ers sh | | | Insert ⊠ in | Insert ⊠ | |
| | | Name N | | ldress | or s and I ny) of | | | x | | OI | Case | e I / II | | | | C | or our | er inco | ome | | box if salary received | if intere | |
| | | | | (i) | | | | | | | (ii) |) | | | , _— | 1 | 1 | (iii) | | | (iv) | (v) |) |
| | (a) |) | | | | | | | | | | , | | 00 | | | , | | | . 00 | | | |
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| | (b) |) | | | | $\overline{}$ | | | | | |],[] | | . 00 | | |],[| | | . 00 | | | |
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2023155

| Pa | anel A is set out on pag | es 2 and 3; entri | es should be ma | ade on both pages | where relevant | |
|----|---|--|---|---|------------------------|--|
| | | | | | | |
| 1. | (b) Name and Address | of Precedent Acti | ng Partner | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Particulars of the in Panel B on page | | ers during Ac | counting Perio | d(s) covered | |
| 2. | Partners resident in Ire | land | | | | |
| | Complete columns (vi) Profits in this Accountin | | re were changes | s in the Partnership | or in the Basis of Di | stribution of |
| | Basis of distribution of profits* at start of period (%) | Insert ⊠ in box if partner commenced | Insert ⊠ in box if partner ceased | Insert ⊠ in box if ther was a change in the distribution of profits | | Basis of distribution of profits* at end of period (%) |
| | (vi) | (vii) | (viii) | (ix) | (x) | (xi) |
| | (a) | | | D | | |
| | (b) . | | | | | |
| | (c) . | | | | | |
| | (d) | | | D | | |
| | (e) . | | | D | | |
| | (f) . | | | D | | |
| | *after salary and interest on capital | | | | | *after salary and interest on capital |
| 3. | Partners not resident in Complete columns (vin Profits in this Account | i) to (xi) below if the | nere were chang | es in the Partnershi | p or in the Basis of [| Distribution of |
| | Basis of distribution of profits* at start of period (%) | Insert ⊠ in box if partner commenced | Insert ⊠ in box if partner ceased | Insert ⊠ in box if ther was a change in the distribution of profits | | Basis of distribution of profits* at end of period (%) |
| | (vi) (a) | (vii) | (viii) | (ix) | (x) | (xi) |
| | (b) after salary and interest on capital | | | | | *after salary and interest on capital |

2023155

Tax Reference Number

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

| 202 | 3155 | Tax Reference No | umber | | | | | | | JIRE AN | | | | | | | |
|-------|-------------|---|--------------|-----------|-----------|----------|-------------|-----------|---------------|-------------|--------|---------|-------|---------------|------------|------|--|
| B - F | PROFIT | S FROM TRAD | ES, PR | OFES | SIONS | OR V | OCA | TION | NS [10 | 01 - 14 | 7] | | | | | | |
| | | | | | | | Prir | nary T | rade | | | Sub | sidia | ary 7 | [rad | е | |
| 101. | | ition of Trade, Profe ust clearly describe | | | 1 | | | | | | | | | | | | |
| Do no | at oubmit o | accounts with this Retu | ırn Inoto | od vou m | ust sive | an avtra | ot of in | format | ion from | m the se | | to in F | ytroo | LL to E | | | |
| | | s 111 - 147 | IIII. IIISLE | au you m | usi give | an exua | ici oi iii | ioiiiiali | ion iroi | iii iiie ac | Courn | S III E | xuac | 15 F1 | OIII | | |
| 102. | Relevan | e trade include relevan t Contracts Tax (RCT) ns in the construction, | ? (Releva | int opera | tions mea | an | Yes ors) | s 🗌 | N | o 🗌 | | Ye | es | | N | o 🗌 | |
| 103. | | ource of income cea e date of cessation | sed duri | ng 2023 | ί, | | |)/M\ | ///Y | YYY | | D | D/\ | / / | YY | YYY | |
| Profi | it assess | sable | | | | | | | | | | | | — — | | | |
| 104. | Amount | t of adjusted net pro | fit for ac | counting | j period | | | , | | -00 | | , | Щ | _ <u> </u> ,_ | | -00 | |
| | | of adjusted net loss | | • | period | | , | , | | - 00 | | , | | , | | . 00 | |
| 106. | (Revers | assessable under See Premiums in trad ready included above | ing situa | , | | | | | | .00 | | , | | , | | . 00 | |
| 107. | Balanci | ing Charges | | | | | , | , | | -00 | | , | | | | .00 | |
| Capit | tal Allow | ances for the curr | ent year | [108 - | 110] | | | | | | | | | | r | | |
| 108. | Machin | ery and Plant | | | | | , | , | | . 00 | | , | | , | Ш | . 00 | |
| 109. | Industri | al Buildings and / or | Farm B | uildings | Allowan | ice 🗌 | , | | | . 00 | | , | | | | . 00 | |
| 110. | Other C | apital Allowances | | | | | , . | ,[| | - 00 | | , | | , | | - 00 | |
| EXT | RACTS | FROM ACCOUN | TS [111 | - 157] | | | | | | | | | | | | | |
| Acco | ounts Inf | ormation Period (n | nust be | comple | ted) | | | | | | | | | | | | |
| 111. | | F | rom | | | | D |)/M | ///Y | YYY | | D | | VM. | / <u>Y</u> | YYY | |
| 112. | | Т | o | | | | D | | ///Y | YYY | | D | | VIVI. | / <u>Y</u> | YYY | |
| | | m Accounts must I carrying on of a tr | | | | | | | | | | ed on | in p | artr | nersl | hip | |
| 113. | relating | artnership has previo to this return state t ts were submitted | | | | | | | YY | YY | | | | | Υ | YYY | |
| 114. | Insert D | ☑ in the box if the pa | ırtnershi | p is a Re | gistere | d Farm | Partne | ership | as de | fined b | y S. 6 | 67C | | | | | |
| Inco | me | | | | | | | | | | | | | | | | |
| 115. | Sales / | Receipts / Turnover | | | | | , | , | | - 00 | | , | | , | | - 00 | |
| 116. | Receipt | s from Government | Agencie | s (GMS | , etc.) | | , . | , | | . 00 | | , | | , | | . 00 | |
| 117. | Other tr | rading Income includ | ding tax | exempt | income | | | | | . 00 | | | | | | . 00 | |
| Trad | ling Acc | count Items | | | | | | | | | | | | | | | |
| 118. | Purchas | ses | | | | | , . | | | . 00 | | | | | | . 00 | |
| 119. | Receip | rading Profits / Loss ts / Income already). Enter loss amount | listed in | the prev | rious | le | | | | . 00 | | , | | | | . 00 | |

| 202 | 3155 Tax Reference Number | | | | | NEL(S) (RE AN EN | | | | | | |
|----------|---|---------|---|-----|------------|----------------------|------|------------|--------------------|---|-------|-----|
| - | anasa and Dadustiana | | Prima | ary | Trade | | 5 | Subs | sidia | ry T | rade | |
| - | enses and Deductions Salaries / Wages | | | | | 00 | | | | | | 00 |
| 121. | Additional staff costs | | | | | -00 | | | | | | 00 |
| 122. | Sub-Contractors, for the purposes of Relevant Contracts Tax (RCT) | | | | | 00 | |],], | |], | | .00 |
| 123. | Other Sub-Contractors | | | | | 00 | | | | | | 00 |
| 124. | Consultancy, Professional fees | | | | | .00 | |], | |], | | 00 |
| 125. | Motor, Travel and Subsistence | | | | | 00 | | | | | | 00 |
| 126. | Repairs / Renewals | | | | | 00 | | | | | | 00 |
| 127. | Rental Expenses | | | | | 00 | | | | | | 00 |
| 128. | Depreciation, Goodwill / Capital write-off | | | | | 00 | | , | | , | | 00 |
| 129. | (a) Provisions including bad debts - positi | ve | , | | , | 00 | | , | | , | | 00 |
| | (b) Provisions including bad debts - negat | ive |], | | , | 00 | | , | | , | | 00 |
| 130. | Other Expenses | |], | | , | 00 | | , | | , | | 00 |
| 131. | Other Expenses - negative / credit entries | | | | | 00 | | | | | | 00 |
| retui | | · | ssess | me | ent and s | seir-em | pioy | men | I t> 1 N | iira | рагту | |
| - | ital Account and Balance Sheet Items Cash / Capital introduced | S | | | | .00 | | | | | | |
| 133. | · | utions) |], _ 1 | | | | |],]][] | |],∐_]☐☐ | | 00 |
| 134. | (a) Closing Capital Balance - positive | |], _] | | | · 00 | |],] [] | |],] | | 00 |
| 134. | | |], <u> </u> | | , <u> </u> | · 00 | |], | |], 1 | | 00 |
| | (b) If negative, state amount here | |], | | , | 00 | | , | | <u>, </u> | | 00 |
| 135. | Stock, Work in progress, Finished goods | |], | | , | 00 | | , | | , | | 00 |
| 136. | Debtors and Prepayments | |], | | , | 00 | | , | | , | | 00 |
| 137. | Cash / Bank (Debit) | |], | | , | 00 | | , | | , | | 00 |
| 138. | Bank / Loans / Overdraft (Credit) | | , | | , | 00 | |], | |], | | 00 |
| 139. | Client Account Balances (Debit) | | | | , | 00 | |], | |], | | 00 |
| 140. | Client Account Balances (Credit) | | , | | , | 00 | | , | | , | | 00 |
| 141. | Creditors and Accruals | | | | , | 00 | | | | | | 00 |
| 142. | Tax Creditors | | | | | -00 | | | |][]] | | - |
| | | | ا ــــابــــابــــ | | , | | | J,I | | _,LI | | 00 |
| 143. | (a) Net Assets - positive | | | | | .00 | |], | |],] | | 00 |

ANY PANEL(S) OR SECTION(S) THAT DO NOT

| 2023 | 3155 | Tax Refer | rence Number | | | | | | | | | | | EL(S) AN E | | | | | | | |
|------|-----------------------------|-------------------------|-------------------------------------|--------------|--------------|--------|-------|--------|------|------|-----|-------|----------|---------------|------|-----|-----|-----------|-----|----|--------|
| | | m Adjuste per Accou | ed Net Profit / | Loss | Con | nputa | atior | n | Pri | mar | у Т | rade | • | | | Sub | sid | iary | Tra | de | |
| | - | de Profit pe | | | | | | |],[| | | | | 00 | | , | | | | | 00 |
| | | de Loss per | r Accounts let Profit / Loss | ner A | ccon | nte | | |],[| | | | | 00 | | , | | , | | | 00 |
| 146. | Where t | here are no | o adjustments re | quired | to th | | | | | | | | | | | | | | | | |
| | • | oss per acc xpenses | counts, insert ⊠ | in the | box | | | | | | | | - | 00 | | | | | | | 00 |
| 148. | Donatio | ns (Politica | l and Charitable |) / Ente | ertain | ment | | | | | Ĭ | | | 00 | | | | | | | 00 |
| 149. | Light, H | eat and Ph | one | | | | | | | | | | | 00 | | | | | | | 00 |
| 150. | Net gair | n on sale of | fixed / chargeal | ole ass | ets | | | |],[| | | | | 00 | | | | | | | 00 |
| 151. | Net loss | on sale of | fixed / chargeat | ole ass | ets | | | | , | | | | - | 00 | | , | | , | | | 00 |
| 152. | (a) Dedu | uction for s | tock relief under | S. 666 | 3 | | | | , | | | | | 00 | | , | | , | | | 00 |
| | (b) Dedu | uction for s | tock relief under | S. 667 | 7B | | | | , | | | | | 00 | | , | | | | | 00 |
| | (c) Dedu | uction for st | tock relief under | S. 667 | 7C | | | |],[| | | | | 00 | | , | | | | | 00 |
| 153. | Deduction | on for incre | ase in carbon ta | ıx unde | er S. (| 664A | | | , | | _,_ | | | 00 | | , | | , | | Ļ | 00 |
| | | ddbacks | | | | | | | , | | _,_ | | H | 00 | | , | | <u></u> , | _ | _ | 00 |
| | Other De : Assess | eductions sable | | | | | | | , | | , | | | 00 | | , | | | | | 00 |
| | | | net profit for acc | ounting | g per | iod | | | , | | ,_ | | | 00 | | , | | | | | 00 |
| | | - | net loss for acco | ounting | perio | od | | | , | | | | | 00 | | , | | | | | 00 |
| | | T INCOM e from So | IE urces Exempt | from | Тах | | | | | | | | | | | | | | | | |
| 201. | (a) Prof | it, gains or | distributions from | n Woo | dlan | ds | | | | | | | | | | , | | | | | 00 |
| | . , | | the amount of th | | | | | | | | | | | | | , | | | | | 00 |
| | | RENIAL I ential Prop | NCOME [301 | - 313] | | | | | | | | | | | | | | | | | |
| 301. | Where t | he registra | tion requirement ancies which ex | | | | | | | | | | | | | | | | | | ו ר |
| 302. | Number | of properti | ies let | | | | | | | | | | | | | | | | | | |
| | | Rent Receiv | able able | | | | | | | | | | | | | , | | | | | .00 |
| | Expens (a) Repa | | | | | | | | | | | | | | | | | | | | .00 |
| | ` , . | vable intere | est | | | | | | | | | | | | | , | | , [| | | .00 |
| | , , | | pe relief where 2 | 023 is | the f | irst y | ear c | of cla | im | | | | | | | , | | ,ı | | | .00 |
| | | | enditure on vaca | | | | | | | 4 | | | | | | | | | i | i | 00 |
| | (e) Othe | er | | | | | | | | | | | | | | | | | | | 00 |
| 305. | Amount | t of charge | able profit / allov | able lo | oss a | fter e | xpen | ises | but | befo | re | Capi | ital A | Allow | ance | es | | | | | |
| | (a) Net ¡ | profit on res | sidential propert | y | | | | | | | | | | | | | | | | | 00 |
| | (b) Net I | loss on res | idential property | | | | | | | | | | | | | , | | | | | 00 |
| | | ercial pro | perty, land ar | id all | othe | r sou | ırce | s of | Iris | h re | ent | al ir | 1CO | me | | | | | | Γ | |
| | | | f applicable | | | | | | | | | | | | | | | | | | |
| 308. | Gross F | Rent Receiv | /able | | | | | | | | | | | | | | | | | | 00 |

| | REQUIRE AN E | OR SECTION(S) THAT DO NOT NTRY SHOULD BE LEFT BLANK |
|---------------|---|--|
| 309. | Expenses (a) Repairs | -00 |
| | (b) Allowable interest | |
| | (c) Other | -00 |
| 310. | Amount of chargeable profit / allowable loss after expenses but before Capital Allow | rances |
| | (a) Net profit on commercial property | . 00 |
| | (b) Net loss on commercial property | . 00 |
| 311. | Amount of chargeable profit from all sources, after expenses but before Capital Allowances (Total of Line 305 and Line 310 - if a loss show 0.00) | |
| 312. | Total Capital Allowances available for 2023 | |
| 313. | Amount of losses in this year | , |
| E - 0 | OTHER IRISH INCOME [314 - 320] | |
| | Income from which Irish income tax was not deducted | |
| 314. | Income (interest on Government or other loans, deposit accounts, etc. and discounts, payable without deduction of Irish income tax) | |
| 245 | Income from which Irish income tax was deducted | |
| 315. | Interest paid or credited on deposits with the Commercial Banks, Building Societies, ACC Loan Management Ltd., An Post (other than interest on Special Savings Accounts), etc. (show the gross amount paid or credited before the application of retention tax) | |
| 316. | Gross Distributions (i.e. distributions plus dividend withholding tax) | 00 |
| 317. | Patent royalty income where tax was deducted at source | |
| | (a) Gross amount of Irish Patent Royalty income previously exempted under S. 234 | |
| | (b) Gross amount of other Irish Patent Royalty income | |
| 318. F | Patent Rights - Transactions involving Capital Sums (S. 757) | |
| (| a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds | .00 |
| (| b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds | |
| (| c) Patent rights acquired for capital sums in current year of assessment. Cost | .00 |
| Amou | int chargeable to tax in year of assessment under S. 757 | |
| (| d) Net Proceeds chargeable in current year from sales in this year of assessment | .00 |
| (| e) Net Proceeds chargeable in current year from sales in previous years of assessment | .00 |
| (| f) Total chargeable under S. 757 in current year of assessment | .00 |
| 319. | Other income received in 2023 | |
| 320. | Investment Undertakings (S. 739G(2A)) | |
| | (a) Gain on deemed disposal (S. 739E(1)(b)(ii)) | |
| | (b) Gain on deemed disposal (S. 739E(1)(ba)) | . 00 |
| | (c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known) | |
| | | |

| 202 | 3155 | Tax R | eferen | ce Nun | nber | | | | | | | | | | | ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLAN | |
|------------------|--------------------------------|---|---|---|---|---|-----------------------------|-----------------------------|------------------------------|------------|-------------------------------|--------------|--------------|---------------|---------|--|--------|
| | | ities a | nd Po | ssessi | ons (| outs | sid | e th | ıe S | tat | te | • | • | | , | | _ |
| 401. | Income | | | es and p may be | | | | | | | | | al nr | ofite | | | 0 |
| | Foreig | gn Ban wing de | k Acc tails fo | ounts or each f | (S. 8 foreig | 95) | • | Ū | | | Ū | | · | | | hich the partnership was the | \neg |
| | | | • | | | | | | | | | | | | | | |
| 402. | Name a | and add | iress o | f deposi | it hold | der (I | ban | ik, e | tc.) | | | | | | | | |
| 403. | Date a | ccount v | was op | ened | | | | | | | | | | | | | |
| 404. | Amoun | t of mor | ney de _l | posited | on op | enir | ng t | he a | ICCO | unt | | | | | | | 0 |
| Give | (Includ Foreig the follo | e Eircod le details gn Life wing de | e (if kn s <i>of int</i> Polic tails in | own) erest red ies (S. respect | <i>ceive</i> 730 t t of po | <i>d fro</i> Ⅎ, 7 ; olicie | om t 30I es is | thes , 73 ssue | e ac 0J , ed in | 73 | unts (0K) (23 f | at Li | ine 4 ANY | 101) ' Me | m | nber State of the EU or EEA, on Agreement | |
| | Name a | | lress o | f person | | | | | | | | | | | | · · | |
| 407. | Terms of | of the po | olicy | | | | | | | | | | | | | | |
| 408. | Annual | premiu | ms pay | /able | | | | | | | | | | | | | 0 |
| 409. | Name a | and add | lress of | f the per Eircod | | | | who | om tl | ne | Fore | eign I | Life I | Polic | су | <i></i> | _ |
| S. 74 | Offshothe follow | ore Fur wing def acquire | nds tails in d in 20 | 23 in th | of ea | ach r | mat | erial | l inte | ere | st in | 'regı | ulate | d of | | shore fund(s)' (those coming within OECD with which Ireland has a | |
| 410. | Name a | and add | ress of | f Offsho | re Fu | nd(s | ;) | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 411. | Date m | aterial ir | nterest | was ac | quire | d | | | | | | | | | | DD/MM/YYY | / |
| 412. | Amoun | t of capi | ital inve | ested in | acqu | iring | , the | e ma | ateria | al i | ntere | est | | | | | 0 |
| 413. | | | | f interme I, include | - | | | • | _ | h w | /hon | n the | mat | erial | I | | |
| | • | | | ome rec | | d fro | m t | these | e ac | col | unts | at Li | ne 4 | 01) | | | |
| life as a Dou | the followssurance | wing de policies ation Ag | tails fo s) OUT reeme | r each n SIDE th nt and i | nateri ne EU n (ii) ' | J or I unre | EE/ egul | A, or lated | out d fur | sid ıds | e a l | Mem ose r | ber ot c | State omir | e ng | er offshore products (including foreign of the OECD with which Ireland has g within S. 747B(2A)) within the EU or ole Taxation Agreement | |
| 414. | Name a | and add | ress of | f Offshor | re Pro | oduc | ts | | | | | | | | | | |
| 415. | Date m | aterial i | nterest | was ac | quire | d | | | | | | | | | | | 1 |
| 416. | Amoun | t of payr | ment m | nade in a | acqui | ring | the | ma | teria | l ir | tere | st | | | | | 0 |
| 417. | Name a | | | f interme l, include | - | • | - | • | _ | า พ | /hom | the | mat | erial | I | | |
| | (Include | e details | s of inc | ome red | eived | d froi | m ti | hese | e acc | cou | ınts i | at Lir | ne 4 | 01) | | | |

| 202 | 3155 Tax Reference Number | | | | ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK |
|--------------------------------------|---|--|---------------------|-----------|---|
| G - I | NCOME / PROFIT FROM SOU | IRCES NOT | SHOWN | | |
| | (Include sums received after disconpartnership under S. 806) | tinuance of trac | de or profess | ion and | sums deemed to be income of the |
| 501. | (a) Gross amount of income / profit i | rom sources n | ot shown els | ewhere | |
| | (b) Detail(s) of income / profit source | e(s) | | | |
| H - A | NNUAL PAYMENTS, CHARG | ES, INTERE | ST PAID | AND DO | ONATIONS [601 - 605] |
| 601. | Gross amount of Rents , etc. payab income tax at the standard rate of ta | | | 23 from v | which |
| 602. | Clawback of Employers' Tax Relie If you are an employer and have parauthorised insurer on behalf of your relief at source granted to you in re | d medical insu employees, en | rance premi | | |
| | Note: do not enter the amount of the | e insurance pre | emiums paid | | |
| 603. | Gross amount of payment of Charge where tax was deducted | es / Annuities, | incl. Patent | t Royalti | ies00 |
| 604. | Interest on mortgage or loan (includi | ng bank overdı | raft interest) | | |
| 605. | Approved Sports Bodies - Amount | of Donations r | made in 2023 | 3 | |
| I - PA | RTNERSHIP PROFITS: BALAN | ICE OF PROI | FITS APPO | RTION | ED UNDER S. 1008(2)(a)(ii) [701 - 703] |
| 701. | Amount of profits apportioned under | S. 1008(2)(a)(i | ii) | | |
| 702. | Apportionment required | | | | |
| 703. | State why the aggregate of profits are partners before S. 1008(2)(a)(ii) is le | - | | | |
| | the full amount of the partnership pro | | | | |
| J - C | the full amount of the partnership pro | ofits | 23 [801 - 80 | 8] | |
| | HARGEABLE ASSETS ACQUITED the number of assets acquired and the | ofits JIRED IN 202 ne consideration | n given | - | |
| Enter | HARGEABLE ASSETS ACQUITED the number of assets acquired and the Description of Assets | ofits JIRED IN 202 ne consideration | - | - | Consideration |
| Enter | HARGEABLE ASSETS ACQUITED the number of assets acquired and the | ofits JIRED IN 202 ne consideration | n given | - | Consideration .00 |
| Enter | HARGEABLE ASSETS ACQUITED the number of assets acquired and the Description of Assets | ofits JIRED IN 202 ne consideration | n given | - | |
| Enter 801. 802. | the number of assets acquired and the number of Assets Description of Assets Shares (quoted & unquoted) | ofits JIRED IN 202 ne consideration | n given | - | |
| Enter 801. 802. 803. | HARGEABLE ASSETS ACQUE the number of assets acquired and the Description of Assets Shares (quoted & unquoted) Residential Premises | ofits JIRED IN 202 ne consideration | n given | - | |
| Enter 801. 802. 803. | HARGEABLE ASSETS ACQUE the number of assets acquired and the Description of Assets Shares (quoted & unquoted) Residential Premises Commercial Premises | ofits JIRED IN 202 ne consideration | n given | - | |
| 801. 802. 803. | HARGEABLE ASSETS ACQUE the number of assets acquired and the Description of Assets Shares (quoted & unquoted) Residential Premises Commercial Premises Agricultural Land | ofits JIRED IN 202 ne consideration | n given | - | |
| 801. 802. 803. 804. 805. | HARGEABLE ASSETS ACQUE the number of assets acquired and the Description of Assets Shares (quoted & unquoted) Residential Premises Commercial Premises Agricultural Land Development Land | ofits JIRED IN 202 ne consideration | n given | - | |

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|---------|----------------------|--|--|------|--|--|
| 2023155 | Tax Reference Number | | | | | ANY PANEL(S) OR SECTION(S) THAT DO NOT |
| 2020100 | Tax Reference Hamber | | | | | REQUIRE AN ENTRY SHOULD BE LEFT BLANK |

| K - CAPITAL | GAINS | ACCRUED | IN 2023 | [901 - | 917] |
|-------------|-------|----------------|----------------|--------|------|
|-------------|-------|----------------|----------------|--------|------|

| | Description of Assets | No. of Disposals | Disposals between connected persons Insert 🗵 in box | Aggregate Area in Hectares | Aggregate Consideration (Substitute market value where disposal not made at arm's length) | | | | |
|---|--|---------------------------|---|----------------------------|---|--|--|--|--|
| 901. | Shares / Securities - Quoted | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | |
| 902. | Shares / Securities - Unquoted | d | | | , | | | | |
| 903. | Agricultural Land / Buildings | | | , | | | | | |
| 904. | Development Land | | | | | | | | |
| 905. | Commercial Premises | | | | | | | | |
| 906. | Residential Premises | | | | | | | | |
| 907. | Venture Fund Gains (Sec. 541C(2)(a)) | | | | | | | | |
| 908. | Other Assets | | | | , | | | | |
| 909. | Total Consideration | | | | , | | | | |
| 910. | Incidental cost(s) of disposal(s | s) | | | , | | | | |
| 911. | Aggregate net consideration (a | after incide | ental costs of dispo | sals) | | | | | |
| 912. | 2. (a) Cost of acquisition (if assets acquired prior to 6/4/1974 or acquired otherwise not at arm's length substitute market value for cost) - indexed where appropriate | | | | | | | | |
| | (b) Insert ⊠ in box if not at an | | | | | | | | |
| 913. | Amount of enhancement expenditure claimed (indexed where appropriate) | | | | | | | | |
| 914. | Chargeable gains in the year before S. 604A relief | | | | | | | | |
| 915. | Amount of gain relieved under S. 604A | | | | | | | | |
| Particulars of Distribution between Partners of Capital Gains Accrued in 2023 916. Partners resident in Ireland | | | | | | | | | |
| 010. | PPSN of Partner | | Basis of Distri | bution (%) | Amount of Chargeable Gain | | | | |
| | | | | | , OO | | | | |
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| | | | | | | | | | |
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| | | | | | | | | | |
| 917. | Partners not resident in Irelan Name, Address, Foreig | Basis of Distribution (%) | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| 2023155 | Tax Reference | Number | | | | | ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK |
|-------------------------------|---|---------------------|-----------|-----------|---------------------|--------|--|
| Expression | of Doubt | | | | | | |
| and provide d This section | etails of the point a | it issue in the ent | ry fields | provide | d below | i | n in the return, insert ⊠ in the box y S. 959P. It should not be used for |
| (a) Provid | e full details of the | facts and circum | stance | s of the | matter t | o whi | ch the Expression of Doubt relates |
| | | | | | | | |
| (b) Specif | y the doubt, the ba | asis for the doub | and the | e tax lav | v giving | rise t | o the doubt |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | y the amount of ta pression of Doubt | | ect of t | he char | geable _l | period | d to which, |
| | e supporting docur accompany this re | | eing sub | omitted i | n relatio | on to | the matter involved. These documents |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | / any published Re circumstances | evenue guideline | s that y | ou have | consult | ted co | oncerning the application of the law in |
| | | | | | | | |
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The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.