



# Kenya Revenue Authority

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## DOMESTIC TAXES DEPARTMENT.

**PRINT ONLY WITHIN BOXES**

GOOD

A26

BAD

A26

**PARTNERSHIP RETURN  
2007 YEAR OF INCOME**

**ACCOUNTING PERIOD ENDED  
31st DECEMBER 2007**

Under Sec.52B of the Income Tax Act you are required to submit this return not later than 30th June 2008. Submit your return to THE COMMISSIONER, DOMESTIC TAXES DEPARTMENT, P.O. BOX 30165, 00100 NAIROBI. or to the Kenya Revenue Authority Office nearest to YOU.

- NOTE 1: This return should be completed by partnerships, not individuals engaged in sole proprietorship business who should complete an IT1 return.
2. Section 27 (3) requires all unincorporated persons to make accounts for a period of 12 months ending on 31st December each year.

NAME OF PARTNERSHIP

ADDRESS

POSTAL CODE

TOWN

P.I.N.

EMAIL ADDRESS

TELEPHONE NUMBER

STATE EXACT NATURE OF FARMING, BUSINESS AND OTHER INCOME

GROSS TURNOVER (Kshs.)

FARMING										
BUSINESS										
RENT										
INTEREST										
INSURANCE COMMISSIONS										
OTHER INCOME										
TOTAL TURNOVER										

### PART A - TAXABLE INCOME

#### INCOME FROM BUSINESS & FARMING

Line No.	DESCRIPTIONS	PARTNERSHIP BUSINESS INCOME {Kshs}		PARTNERSHIP FARMING INCOME {Kshs}	
		A	B	A	B
1	Net Profit/Loss for the year (Attach Accounts)				
2	Chargeable income (Attach Computation)				
3	Share of partnership profits/loss if in another partnership Quote P.I.N. here .....				
4	TOTAL PARTNERSHIP INCOME OR LOSSES (distributable to partners (Line 2+3))				

#### INCOME FROM RENT & INTEREST

Line No.	DESCRIPTIONS	RENT INCOME {Kshs}		INTEREST {Kshs}	
		A	B	A	B
5	Net Rent / Interest (Attach rent schedule / certificates of interest )				
6	Share of partnership Rent/Interest profit/loss, if in another partnership. Quote P.I.N. here .....				
7	TOTAL CHARGEABLE RENT/INTEREST OR PROFIT/LOSS (distributable to partners (Line 5 + 6))				

**INCOME FROM INSURANCE COMMISSIONS AND OTHER SOURCES NOT SPECIFIED ABOVE**

Line No.	DESCRIPTIONS	A INSURANCE COMMISSION INCOME {Kshs}					B OTHER UNCLASSIFIED INCOME {Kshs}				
8	Net Insurance Commission /other Income as per Accounts (Attach Accounts)										
9	Chargeable income (Attach Computation)										
10	Share of partnership commission / other income, if in another partnership. Quote P.I.N here .....										
11	<b>TOTAL CHARGEABLE COMMISSION / OTHER INCOME/LOSS DISTRIBUTABLE TO PARTNERS. (Line 9+10)</b>										

**PART B - FURTHER DETAILS ON PARTNERS**

Under the terms of section 54 of the Act you are required to furnish in a separate schedule a certificate of all payments, benefits, advantages and facilities made and/or granted to the partners in this year of income as appropriate with full names of the partners to whom the payments were made, benefits, advantages or facilities granted - as detailed below.

FULL NAME OF PARTNER TO WHOM PAYMENTS WERE MADE, BENEFITS, ADVANTAGES OR FACILITIES GRANTED	NATURE OF SERVICE FOR WHICH PAYMENTS WERE MADE AND/OR FACILITIES E.T.C GRANTED.	AMOUNT OF PAYMENT {Kshs}

**PART C - BASIS OF DISTRIBUTION OF PARTNERSHIP PROFITS / LOSSES TO PARTNERS**

(If there are more than 3 partners give details on separate schedule in the same format.)

**PARTNER A**

P.I.N

NAME

12. (a.) DISTRIBUTION OF:-
Business Income
Farming Income
Rent Income
Interest Income
Commissions/Other Income

1. DISTRIBUTION RATIO TO PARTNER IN PERCENTAGE

2. PARTNER'S REMUNERATION {Kshs}

3. INTEREST ON PARTNER'S CAPITAL {Kshs}

12. (a.) DISTRIBUTION OF:-
Business Income
Farming Income
Rent Income
Interest Income
Commissions/Other Income

4. SHARE OF BALANCE OF PROFIT/LOSS {Kshs}

5. VALUE OF BENEFITS & ADVANTAGES GRANTED {Kshs}

6. TOTAL PROFIT/LOSS (PARTNER A) (2+3+4+5) {Kshs}

TOTAL SHARE OF PROFIT/LOSS FROM ALL SOURCES

**PART C - BASIS OF DISTRIBUTION OF PARTNERSHIP PROFITS / LOSSES TO PARTNERS (cont.)**

**PARTNER B**

P.I.N 

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 NAME 

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15. (b.) DISTRIBUTION OF:-	1. DISTRIBUTION % RATIO TO PARTNER IN PERCENTAGE	2. PARTNER'S REMUNERATION {Kshs}	3. INTEREST ON PARTNER'S CAPITAL {Kshs}																																																																																																				
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**TOTAL SHARE OF PROFIT/  
LOSS FROM ALL SOURCES**

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**PARTNER C**

P.I.N 

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**PART D - DECLARATION**

We (full names in BLOCK LETTERS ) .....  
.....

On behalf of (Partnership Name) ..... declare that this Return  
is a full and true Return of all particulars required to be declared in this Return.

Given Under our hands this ..... day of (month) ..... (year) 20.....

Signature (s) of person (s) making Return	Designation	Postal Address and Code
.....	.....	.....
.....	.....	.....
.....	.....	.....

\* This declaration shall be completed by a majority of partners one of whom shall be a partner who signed the partnership accounts.  
If there are more than four partners the certificate must be signed by at least three partners.