



Name of trust or estate

Tax reference

Fill in a copy of these pages for each partnership of which the trust or estate was a member, and for each business the partnership carried on. If you want help, look up the box numbers in the 'Notes on Trust and Estate Partnership'. For help filling in this form, go to [www.gov.uk/taxreturnforms](http://www.gov.uk/taxreturnforms) and read the notes and helpsheets.

## Partnership details

Partnership reference number

**2.1**

Partnership trade or profession

**2.2**

• Date started being a partner  
(if during 2023-24)

**2.3**  /  /

• Date stopped being a partner  
(if during 2023-24)

**2.4**  /  /

## The share of the partnership's trading or professional income

Basis period starts

**2.5**  /  /

and ends

**2.6**  /  /

• Share of the profit or loss of this year's account for tax purposes

**2.7** £

• Adjustment to arrive at profit or loss for this basis period – **do not include any transition profit or loss in this box, see box 2.14A**

**2.8** £

• Overlap profit brought forward

**2.9** £

• Overlap relief not previously deducted on a change of accounting date – **do not include overlap relief in this box if you have a transition profit or loss, see box 2.14B**

**2.10** £

Box 2.11 not in use

• Averaging for farmers and creators of literary or artistic works (or foreign tax deducted if Foreign Tax Credit Relief not claimed)

**2.12** £

Net profit for 2023-24 (if loss, enter '0' here)

**2.13** £

Allowable loss for 2023-24 (if profit, enter '0' here)

**2.14** £

• Profit or loss of the transition part of the basis period

**2.14A** £

• Overlap relief used on the transition part of the basis period this year

**2.14B** £

• Spread of the transition profit treated as arising in this tax year

**2.14C** £

• Loss brought forward from earlier years set off against this year's spread of the transition profit (up to the amount in box 2.14C)

**2.14D** £

• Loss offset against other income 2023-24

**2.15** £

• Loss – calculate relief by reference to earlier years

**2.16** £

• Loss to carry forward (that is, an allowable loss not claimed in any other way)

**2.17** £

• Losses brought forward from an earlier year

**2.18** £

• Losses brought forward from earlier years set off against this year's net profit

**2.19** £

Taxable profit after losses brought forward (do not include the amount in box 2.14C)

**2.20** £

• Add amounts not included in the partnership accounts which are needed to calculate the taxable profit

**2.21** £

Total taxable profits from this business

**2.22** £  box 2.20 + box 2.21

## Share of partnership investment income

- If the partnership had any investment income and your share will be returned in boxes 9.1 to 9.26, on pages 4 and 5 of the Trust and Estate Tax Return, tick box 2.23

2.23

- Share of losses on partnership investments

2.24

£

### 2.25 Additional information

Now fill in any other supplementary pages that apply to you. Otherwise go back to page 4 of the Trust and Estate Tax Return and finish filling it in.