

Worksheet 2: Distribution of income from partnerships and share of net income from trusts

A: Income and deductions

Name of partnership or trust	Primary production income and deductions			Non-primary production income and deductions				
	Income distribution from a partnership	Share of net income from a trust	Deduction relating to income distribution from a partnership or share of net income from a trust	Income distribution from a partnership (less foreign income)	Share of net income from a trust (less capital gains, foreign income and franked distributions)	Deduction relating to income distribution from a partnership or share of net income from a trust (excluding deductions relating to franked distributions from a trust)	Franked distribution from a trust (includes related franking credits)	Deduction relating to franked distributions from a trust
Total								
	✕	✕	✕	✕	✕	✕	✕	✕
	Put the total at A item 8.	Put the total at Z item 8.	Put the total at S item 8.	Put the total at B item 8.	Put the total at R item 8.	Put the total at T item 8.	Put the total at F item 8.	Put the total at G item 8.

Ensure that distributions from other partnerships or share of net income from other trusts include the share of any:

- TFN amounts withheld from interest, dividends and unit trust distributions
- franking credits from franked distribution, where the partnership or trust is eligible for imputation benefits
- amounts withheld where ABN not quoted
- credit for any tax withheld under foreign resident withholding.

Worksheet 2: Distribution of income from partnerships and share of net income from trusts (continued)

B: Credits

Name of partnership or trust	Share of credit for tax withheld where ABN not quoted	Share of franking credit from franked distributions	Share of credits for TFN amounts withheld from payments from closely held trusts	Share of credit for tax withheld – foreign resident withholding (excluding capital gains tax)	Total share of TFN amounts withheld from interest, dividends and unit trust distributions
Total					

Put the total at **C** item 8.

Put the total at **D** item 8.

Put the total at **O** item 8.

Put the total at **U** item 8.

Less withheld TFN amounts already refunded

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Share of net TFN amounts withheld from interest, dividends distributions

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Put the total at **E** item 8.