

Taxation statistics 2010–11

Table 2B: Partnership returns

Selected items, by net Australian income, 2010–11 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2010–11 income year were sourced from 2011 partnership income tax returns processed by 31 October 2012. The statistics are not necessarily complete. For further information please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2010–11*.

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Selected items, by net Australian income, 2010–11 income year¹

| Other income and expense items, by net Australian income | | Loss/nil | \$1 - \$19,999 | \$20,000 - \$49,999 | \$50,000 - \$99,999 | \$100,000 & more | Total |
|--|-----|-------------|----------------|---------------------|---------------------|------------------|-------------|
| Number of partnerships | no. | 101,800 | 89,900 | 71,215 | 57,525 | 49,560 | 370,000 |
| Selected partnership income items | | | | | | | |
| Distribution from partnerships - PP - profit | no. | 100 | 105 | 140 | 150 | 170 | 665 |
| | \$ | 3,890,108 | 1,435,741 | 5,201,753 | 7,906,954 | 22,968,982 | 41,403,538 |
| Distribution from partnerships - PP - loss | no. | 200 | 45 | 35 | 35 | 40 | 355 |
| | \$ | -8,664,138 | -477,159 | -233,585 | -474,766 | -2,683,251 | -12,532,899 |
| Distribution from partnerships - PP | no. | 300 | 155 | 175 | 185 | 210 | 1,020 |
| | \$ | -4,774,030 | 958,582 | 4,968,168 | 7,432,188 | 20,285,731 | 28,870,639 |
| Distribution from partnerships - NPP - profit | no. | 255 | 340 | 375 | 440 | 550 | 1,955 |
| | \$ | 5,371,217 | 4,220,910 | 9,170,247 | 19,965,689 | 266,470,414 | 305,198,477 |
| Distribution from partnership - NPP - loss | no. | 290 | 40 | 50 | 40 | 80 | 505 |
| | \$ | -33,137,450 | -710,098 | -1,232,353 | -658,298 | -2,427,233 | -38,165,432 |
| Distribution from partnerships - NPP | no. | 545 | 380 | 420 | 480 | 630 | 2,460 |
| | \$ | -27,766,233 | 3,510,812 | 7,937,894 | 19,307,391 | 264,043,181 | 267,033,045 |
| Distribution from trusts - PP - profit | no. | 35 | 20 | 20 | 35 | 30 | 140 |
| | \$ | 1,474,842 | 431,364 | 554,844 | 1,230,792 | 7,281,889 | 10,973,731 |
| Distribution from trusts - PP - loss | no. | n.a | n.a | n.a | n.a | n.a | 5 |
| | \$ | n.a | n.a | n.a | n.a | n.a | -154,447 |
| Distribution from trusts - PP | no. | 35 | 20 | 20 | 35 | 35 | 140 |
| | \$ | 1,474,842 | 431,364 | 554,844 | 1,228,523 | 7,129,711 | 10,819,284 |
| Distribution from trusts - NPP - profit | no. | 685 | 935 | 715 | 665 | 905 | 3,910 |
| | \$ | 11,356,596 | 5,145,683 | 6,727,312 | 9,098,900 | 162,461,968 | 194,790,459 |
| Distribution from trusts - NPP - loss | no. | n.a | n.a | n.a | n.a | n.a | 5 |
| | \$ | n.a | n.a | n.a | n.a | n.a | -21,756 |
| Distribution from trusts - NPP | no. | 685 | 935 | 715 | 665 | 905 | 3,910 |
| | \$ | 11,356,596 | 5,145,683 | 6,727,312 | 9,081,626 | 162,457,486 | 194,768,703 |
| P&T deductions relating to distribution - PP | no. | 85 | 50 | 60 | 55 | 50 | 300 |
| | \$ | 2,827,836 | 568,989 | 1,177,763 | 1,025,522 | 1,631,973 | 7,232,083 |
| P&T deductions relating to distribution - NPP | no. | 260 | 225 | 225 | 225 | 220 | 1,155 |
| | \$ | 12,576,112 | 2,513,972 | 2,880,109 | 4,647,205 | 10,619,194 | 33,236,592 |

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| Other income and expense items, by net Australian income | | Loss/nil | \$1 - \$19,999 | \$20,000 - \$49,999 | \$50,000 - \$99,999 | \$100,000 & more | Total |
|--|-----|---------------|----------------|---------------------|---------------------|------------------|---------------|
| Total P&T deductions relating to distribution | no. | 345 | 270 | 280 | 280 | 270 | 1,450 |
| | \$ | 15,403,948 | 3,082,961 | 4,057,872 | 5,672,727 | 12,251,167 | 40,468,675 |
| Gross interest | no. | 21,410 | 15,240 | 16,465 | 17,165 | 24,910 | 95,190 |
| | \$ | 286,224,760 | 48,066,250 | 65,192,090 | 78,546,138 | 1,360,065,162 | 1,838,094,400 |
| Dividends unfranked | no. | 2,010 | 2,145 | 1,740 | 1,795 | 2,210 | 9,900 |
| | \$ | 3,275,557 | 2,528,959 | 3,214,806 | 4,220,322 | 10,686,620 | 23,926,264 |
| Dividends franked | no. | 3,430 | 3,710 | 3,045 | 2,850 | 3,715 | 16,750 |
| | \$ | 11,254,350 | 13,558,004 | 17,238,774 | 24,784,780 | 141,886,653 | 208,722,561 |
| Total dividends | no. | 4,280 | 4,305 | 3,630 | 3,510 | 4,540 | 20,265 |
| | \$ | 14,529,907 | 16,086,963 | 20,453,580 | 29,005,102 | 152,573,273 | 232,648,825 |
| Franking Credit | no. | 3,415 | 3,700 | 3,035 | 2,845 | 3,710 | 16,710 |
| | \$ | 4,805,726 | 5,817,276 | 7,356,000 | 10,649,233 | 60,516,069 | 89,144,304 |
| Forestry managed investment scheme income | no. | 45 | 15 | 20 | 5 | 20 | 105 |
| | \$ | 226,392 | 96,147 | 122,210 | 47,202 | 1,327,020 | 1,818,971 |
| Other Australian income | no. | 795 | 790 | 680 | 570 | 740 | 3,570 |
| | \$ | 122,407,073 | 11,817,848 | 10,260,635 | 12,043,334 | 82,841,304 | 239,370,194 |
| Rental income | | | | | | | |
| Gross rent | no. | 17,970 | 16,150 | 13,975 | 10,395 | 8,925 | 67,415 |
| | \$ | 1,406,283,422 | 579,615,189 | 796,574,157 | 910,335,214 | 2,574,592,807 | 6,267,400,789 |
| Rental Interest deductions | no. | 14,645 | 7,890 | 5,670 | 4,265 | 3,905 | 36,380 |
| | \$ | 1,204,352,941 | 231,875,954 | 180,052,623 | 163,048,384 | 433,582,935 | 2,212,912,837 |
| Capital works deductions | no. | 6,800 | 4,535 | 4,305 | 3,575 | 3,565 | 22,775 |
| | \$ | 134,636,815 | 22,682,208 | 26,870,960 | 30,938,197 | 110,857,916 | 325,986,096 |
| Other rental deductions | no. | 18,090 | 15,470 | 13,425 | 10,005 | 8,510 | 65,490 |
| | \$ | 672,952,131 | 192,092,007 | 233,299,117 | 243,752,481 | 727,233,648 | 2,069,329,384 |
| Net rent | no. | 18,735 | 15,995 | 14,015 | 10,430 | 8,960 | 68,135 |
| | \$ | -605,681,947 | 132,952,997 | 356,351,457 | 472,596,152 | 1,302,918,308 | 1,659,136,967 |
| Net rent - profit | no. | 3,525 | 14,790 | 12,740 | 9,095 | 7,645 | 47,795 |
| | \$ | 68,121,409 | 147,669,588 | 371,096,206 | 491,556,054 | 1,337,879,260 | 2,416,322,517 |
| Net rent - loss | no. | 15,210 | 1,205 | 1,275 | 1,335 | 1,315 | 20,340 |
| | \$ | -673,803,356 | -14,716,591 | -14,744,749 | -18,959,902 | -34,960,952 | -757,185,550 |

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Selected items, by net Australian income, 2010–11 income year¹

| Other income and expense items, by net Australian income | | Loss/nil | \$1 - \$19,999 | \$20,000 - \$49,999 | \$50,000 - \$99,999 | \$100,000 & more | Total |
|--|-----|----------|----------------|---------------------|---------------------|------------------|------------|
| Tax Withheld | | | | | | | |
| Tax withheld where ABN not quoted | no. | 10 | 20 | 15 | 10 | 5 | 60 |
| | \$ | 3,270 | 65,805 | 202,574 | 96,549 | 98,193 | 466,391 |
| Credit for tax withheld - foreign resident withholding | no. | n.a | n.a | n.a | n.a | n.a | 35 |
| | \$ | n.a | n.a | n.a | n.a | n.a | 201,046 |
| Share of credit for tax withheld where ABN not quoted | no. | 5 | 0 | 5 | 0 | 5 | 5 |
| | \$ | 8 | 0 | 132 | 0 | 4 | 144 |
| Share of franking credit from franked dividends | no. | 255 | 365 | 330 | 290 | 375 | 1,615 |
| | \$ | 416,407 | 337,831 | 712,076 | 772,731 | 16,879,564 | 19,118,608 |
| Share of credit for TFN amounts withheld from interest and dividends | no. | 40 | 30 | 35 | 20 | 45 | 170 |
| | \$ | 33,871 | 6,101 | 19,229 | 14,409 | 30,320 | 103,930 |
| Share of credit for tax withheld from foreign resident withholding | no. | n.a | n.a | n.a | n.a | n.a | 25 |
| | \$ | n.a | n.a | n.a | n.a | n.a | 3,548 |
| TFN amounts withheld from gross interest | no. | 585 | 330 | 375 | 395 | 710 | 2,395 |
| | \$ | 376,037 | 104,312 | 125,588 | 182,312 | 803,707 | 1,591,955 |
| TFN amounts withheld from dividends | no. | 260 | 275 | 165 | 180 | 225 | 1,105 |
| | \$ | 41,425 | 44,372 | 38,314 | 31,208 | 52,827 | 208,145 |