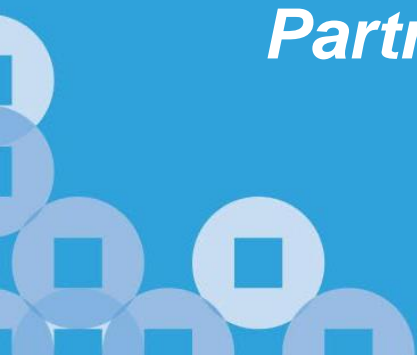




INLAND REVENUE
AUTHORITY
OF SINGAPORE

FAQ

Partnership Allocation Template



Part I: Errors in Partnership Allocation Template

Q1 I encountered the following errors under 'Remarks' (Column R) of the Partnership Allocation Template. What should I do?

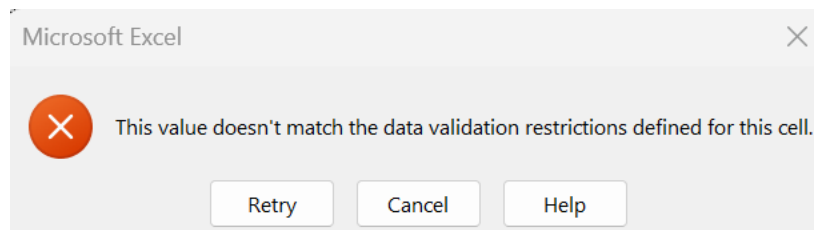
A1a Error – Incomplete fields

This means that there are blank cell(s) from Columns B to I. Please ensure that all cells are completed from Columns B to I.

A1b Error – Duplicate IDs

This means that there are duplicated IDs indicated in Column D. Please ensure there is no duplicated ID.

A1c Error prompted under (1) Share of Divisible Profit / Loss after Capital Allowances (excluding government grants) (\$\$) to "(8) Other Income - Foreign Income (\$\$)": This value doesn't match the data validation restrictions defined for this cell.



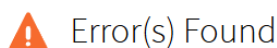
Share of Divisible Profit/Loss must be in whole dollar amount.

Please ensure there is no error message displayed under 'Remarks' before uploading the Partnership Allocation Template.

Part II: Errors in Section B of Form P e-Filing

Q2 When uploading the Partnership Allocation Template, I encountered the following error prompts in the digital service. What should I do?

A2a Invalid Identification No. has been entered



Amend the following error(s) and try again.

- Invalid Identification No. has been entered.

[CLOSE](#)

[VIEW SPREADSHEET](#)

Please check to ensure that all IDs entered are accurate. You may refer to the table below for the format of the respective ID type.

Entity ID Type	Format	Description
Singapore IC No. (NRIC)	SnnnnnnnX (9 characters)	Local Individuals (e.g. S1234567A)
Foreign Identification No. (FIN)	FnnnnnnnX GnnnnnnnX MnnnnnnnX (9 characters)	Foreign Individuals (e.g. F1234567A G1234567A M1234567A)
Work Permit No. (WP)	n nnnnnnnn (10 characters)	Work Permit Holders (e.g. 1 23456789)
UEN-Business	nnnnnnnnX (9 characters)	Local Businesses (e.g. 12345678A)
UEN-Local Company	yyyynnnnnX (10 characters)	Local Companies (e.g. 200012456A)
UEN-Others	TyyPQnnnnX (10 characters)	Limited Liability Partnerships (e.g. T08LL1234A) Limited Partnerships (e.g. T08LP1234A) Foreign Companies (e.g. T08FC1234A)
Income Tax Reference No. (ITR No.)	nnnnnnnnnnX (10 characters)	IRAS-issued IDs for non-NRIC/FIN/UEN holders (e.g. 123456789A)
Malaysia IC No. (MIC)	nnnnnnnnnnnn (12 characters)	Malaysia Individuals (e.g. 123456789012)

Entity ID Type	Format	Description
Immigration (IMS)	Free form	ICA-issued IDs for foreign individuals
Foreign Passport No.		Foreign Individuals without FIN
Others		Miscellaneous cases (e.g. A1234567A)

A2b Type of Partner must be 'Limited' Partner for Limited Liability Partnership

Error(s) Found

Amend the following error(s) and try again.

- Type of Partner must be 'Limited' Partner for Limited Liability Partnership.

[CLOSE](#)

[VIEW SPREADSHEET](#)

As the partnership is a Limited Liability Partnership, please ensure that the Type of Partner for all partners should be 'Limited'.

A2c Total Basis of Distribution of Profit/ Loss must be 100%.

Error(s) Found

Amend the following error(s) and try again.

- Total Basis of Distribution of Profit/ Loss must be 100%.

[CLOSE](#)

[VIEW SPREADSHEET](#)

Please ensure the total basis of distribution of profit / loss is 100% and the basis of distribution of profit / loss for each partner is less than 100%.

A2d You are not using the correct Partnership Allocation Template. Download and complete the Partnership Allocation Template and try again.

Important Note

Type of Document	Uploaded File(s)
Partnership Allocation Template	UPLOAD FILE(S) <div> <p>ePET without code</p> <p>You are not using the correct Partnership Allocation Template. Download and complete the Partnership Allocation Template and try again.</p> </div>

Please note that the system only allows uploading of the original [Partnership Allocation Template](#) downloaded from the IRAS website. Please ensure that you upload the original version.

A2e File name exceeds 50 characters

Important Note

Type of Document	Uploaded File(s)
Partnership Allocation Template	<div>UPLOAD FILE(S)</div> <div><div>Excel_Remarks column_with errors _file name more t... (66.42 KB)</div><div>File name exceeds 50 characters</div></div>

[BACK](#) [CONTINUE](#)

Please ensure that the file name does not exceed 50 characters and does not include special characters.

A2f File size limits

Please ensure that the file size does not exceed 10.00MB.

Q3 Is the use of the Partnership Allocation Template compulsory?

A3 While the use of the Partnership Allocation Template is not compulsory, you are strongly encouraged to utilise the Template as it has in-built formulas and checks to ensure data accuracy.

This will expedite the finalisation of the Form P so that information from the Form P assessment can be populated to the individual Partner's Form B when they are filing their income tax return.

Q4 What happens if I have not prepared the Partnership Allocation Template when e-filing Form P? Is it compulsory to upload during e-filing, or can I submit later? If I submit later, can an extension be granted?

A4 It is not compulsory to upload the Partnership Allocation Template during e-filing. However, in order to enjoy the envisaged benefits (including pre-filling of partner's share of profit), do submit the Partnership Allocation Template early, together with Form P return. If you need additional time to file your Partnership Allocation Template, please contact us on 1800-356 8300 or write to us through our secured email channel via myTax Mail for IRAS to consider granting an extension.

Q5 What should I do if the file size for my Partnership Allocation Template exceeds the file size limit?

A5 The file size limit is 10.00MB, which should be sufficient for the majority of partnerships. If your completed Partnership Allocation Template exceeds the file size limit, you may write in to us via myTax Mail to submit your Partnership Allocation Template.

Q6 What is the difference between the current Partnership Allocation Template and the previous version?

A6 Unlike the previous version, which is in free form, the current Partnership Allocation Template has in-built formulas to ensure data accuracy. In addition, the “Donations” column has been removed as the figures will be automatically populated based on IRAS’ records received from the respective Institution of Public Character (IPC).

We have also included an instruction tab within the Template to provide clarity for taxpayers on how to complete the Partnership Allocation Template.

Q7 If my partnership has multiple accounting periods within the basis period, do I have to prepare the Partnership Allocation Template separately?

A7 Yes. You are required to prepare 1 Partnership Allocation Template for each accounting period within the basis period and upload under Section B: Partnership allocation at each accounting period.

Please ensure that you upload the correct Partnership Allocation Template corresponding to the accounting period when e-filing your Form P.

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