

**Appendix A5: Tax Year 2018 Tax Liability Calculation
Partnership (5 Partners)**

Use this appendix to calculate the total tax liability of the business to be paid. Attach this appendix to the return.

1) Enter the **Net Chargeable** income from Line 70 of the return: _____

If the net chargeable income is \$210,000 or less, complete column A only.

If the net chargeable income is more than \$210,000 but less than \$354,000, complete column B only.

If the net chargeable income is more than \$354,000, complete column C only.

No.	If the amount on line 1 above is:	(A) \$210,000 or less	(B) More than \$210,000 but less than \$354,000	(C) More than \$354,000
2	Enter Registration fee paid			
3	Enter the amount from Line 1 above:			
4	Base amount:	0	210,000	354,000
5	Line 3 minus Line 4 (cannot be negative)			
6	Rate	0%	8%	25%
7	Multiply the amount on line 5 by the rate on line 6			
8	Tax on base amount	0	0	11,520
9	Add lines 7 and 8			
10	If Line 9 is < Line 2 then enter the amount on line 2. If Line 9 is > Line 2 then enter the amount on Line 9			

2) Report the amount on line 10 of the column corresponding to the Tax Liability before tax paid by Instalments on line 80 of the return.

Example: (1) Net Chargeable Income **300,000**

If the net chargeable income is \$210,000 or less, complete column A only.

If the net chargeable income is more than \$210,000 but less than \$354,000, complete column B only.

If the net chargeable income is more than \$354,000, complete column C only.

No.	If the amount on line 1 above is:	(A) \$210,000 or less	(B) More than \$210,000 but less than \$354,000	(C) More than \$354,000
2	Enter Registration fee paid			
3	Enter the amount from Line 1 above:		300,000	
4	Base amount:	0	210,000	354,000
5	Line 3 minus Line 4 (cannot be negative)		90,000	
6	Rate	0%	8%	25%
7	Multiply the amount on line 5 by the rate on line 6		7,200	
8	Tax on base amount	0	0	11,520
9	Add lines 7 and 8		7,200	
10	If Line 9 is < Line 2 then enter the amount on line 2. If Line 9 is > Line 2 then enter the amount on Line 9		7,200	

The amount from line 10, or **\$7,200.00** would be reported on line 80 of the return.