

# Chapter 6

## Income Tax on Partnerships

A Partnership is defined as "a contract whereby two or more persons bind themselves to contribute money, property, or industry to a common fund, with the intention of dividing the profits among themselves". Two or more persons may also form a partnership for the exercise of profession (Art. 1767 of the Civil Code). Partnership has a juridical personality separate and distinct from that of each of the partners. It may be constituted in any form, except where immovable property or real rights are contributed thereto, in which case a public instrument shall be necessary.

### *Kinds of Partnership for Tax Purposes:*

#### 1. General Professional Partnership (GPP)

A partnership formed by persons for the purpose of exercising their common profession, no part of income of which is derived from engaging in trade or business. Under Section 26 of the Tax Code and pertinent revenue regulations, a GPP is not subject to income tax and consequently to creditable withholding tax. However, a GPP is required to file income tax return for the purpose of furnishing information as to the share of each partner in the net income of the partnership which each partner shall include in his individual income tax return. For this purpose, the *net income* of a GPP shall be computed in the same manner as a corporation.

It shall be noted, however, that the tax exemption of GPPs shall pertain only to its ordinary income. Hence, a GPP is subject to final withholding taxes on its passive incomes as well as capital gains tax.

Partners shall be liable for income tax only on their separate and individual capacities. Each partner shall report as gross income his or her *distributive share* (actual or constructive) in the net income of the partnership. Income payments made periodically or at the end of the taxable year made by a GPP to the partners, such as drawings, advances, sharings, allowances, stipends, etc. is subject to 15% creditable withholding tax if the amount of income payment is more than P720,000, otherwise, 10% (RR 11-2018; TRAIN Law).

# Partnership Taxation Problems And Answers

**Irving Bank-Columbia Trust Company**



## **Partnership Taxation Problems And Answers:**

*Partnership Taxation* Arthur B. Willis, 1979      *Problems and Solutions in Partnership Tax* Joni Larson, 2014 The theory behind the flow through tax treatment given partnerships is relatively straight forward the partnership files an information return paying no tax and all partnership items are allocated among and reported by the partners on their individual income tax returns and they pay the associated tax However the rules that govern how the items are allocated are complex layered and intricate In addition there are related rules such as those for the determination of basis how to tax sales of partnership interests and how to treat the distribution of cash or property from the partnership Often the best way to understand how complex rules work and the results they are intended to bring about are seen best through examples of application of the rules *Problems and Solutions in Partnership Tax* does just that it provides numerous examples of how the rules for partnerships are applied It begins with the most basic such as the rules governing the contribution of property to a partnership selection of the taxable year and computation of partnership taxable income It also covers the more complex rules such as those governing special allocations of recourse deductions allocation of recourse liabilities allocation of nonrecourse deductions allocation of nonrecourse liabilities and disproportionate distributions Throughout the examples are keyed to the partnership balance sheet showing the effect the applicable rule has on the relationship of the partners to the partnership and the partners to each other This book is a great resource for anyone practicing partnership taxation

**Questions and Answers on Federal Tax Laws, Problems Affecting Individuals, Partnerships and Corporations, January, 1924** Irving Bank-Columbia Trust Company, 1924      *Wiley CPA Examination Review, Problems and Solutions* Patrick R. Delaney, O. Ray Whittington, 2012-05-23 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success      **Wiley CPA Examination Review, Problems and Solutions** O. Ray Whittington, 2013-06-28 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates trust to prepare for the CPA exam and pass it Wiley CPA Exam Review 40th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need in order to

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