

FORM P

YEAR OF ASSESSMENT 2017
For the year ended 31 Dec 2016

Name of Partnership : SCANAGRAPHIC
Tax Reference No. : 36050800J

CONSOLIDATED STATEMENT

This is a consolidation of all the partnership income, deductions and allocations declared by you in this return.
Please check your entries and print a copy for reference.

Partnership Business Status : Business Activity Carried Out

SECTION A - INCOME DECLARATION

Accounting Period From : 01 Jan 2016 to 31 Dec 2016

1. TRADE, BUSINESS, PROFESSION OR VOCATION

You are **not required** to declare the PIC Bonus and the WCS payouts if your partnership has received PIC bonus payout under the Productivity and Innovation Credit (PIC) scheme and/or WCS payout under Wage Credit Scheme (WCS) in the preceding year, the payout(s) will be automatically included in the partnership assessment.

You may need to register for GST if the total revenue from all your partnership that compose of the same partners (exclude Limited Liability Partnership) has exceeded \$1 million.

4-LINE STATEMENT

	S\$
(a) Revenue	1,035,880.00
(b) Gross Profit/Loss	502,525.00
(c) Allowable Business Expenses [Exclude personal, private, capital and other non-deductible expenses (e.g. Partners' Salary, Bonus, CPF and Other Benefits and private car expenses)]	418,185.00
(d) Adjusted Profit/Loss [d] = [b] - [c]	84,340.00

Less:

(e) Partners' Salary, Bonus & CPF	54,000.00
(f) Partners' Other Benefits	0.00
(g) Divisible Profit/Loss [g] = [d] - [e] - [f]	30,340.00

2. INTEREST

0.00

3. OTHER INCOME

0.00

Rent

0.00

Royalty

0.00

Other Singapore Income

0.00

Foreign Income

0.00

TOTAL INCOME 1[d] + [2] + [3]**84,340.00****SECTION B - PARTNERSHIP ALLOCATION**

Partner	Partner 1	Partner 2
Name of Partner	ALICE CHUA TIEN JIN	CHUA KOON KIAN
Identification No.	S0193317E	S1322692Z
Partner's Status	Acting	Acting
Basis of Distribution of Profit/Loss (%)	50.00	50.00
	S\$	S\$
Share of Divisible Profit/Loss	15,170.00	15,170.00
Partner's Salary, Bonus & CPF	24,000.00	30,000.00
Total Share	39,170.00	45,170.00

Appendix 1 - DECLARATION ITEMS OF A PARTNERSHIP**Net Operating Profit/Loss for the accounting year ended 2016****S\$ -76,181.00**

(exclude non-trade & non-taxable income)

ADD EXPENSES NOT ALLOWABLE:

1. Bank Interest (private usage)	S\$ 0.00
2. Depreciation	S\$ 0.00
3. Domestic/Private Expenses	S\$ 54,000.00
4. Donations	S\$ 0.00
5. Employers' CPF Contribution Exceeding CPF Statutory Rates	S\$ 0.00
6. Loss on Sale/Write-off of Fixed Assets	S\$ 0.00
7. Medical Expenses	S\$ 1,623.00
8. Private / Q-plate Motor Vehicle Expenses	S\$ 7,356.00
9. Penalties/Fines/Late Payment Charges	S\$ 1,735.00
10. Purchase of Fixed Assets	S\$ 7,306.00
11. Renovation	S\$ 0.00
12. Qualifying Expenditure Converted to PIC Cash Payout	S\$ 50,751.00
13. Claw Back of PIC Enhanced Allowances / Deduction	S\$ 0.00
14. Others, please specify	
a. PIC CASH PAYOUT RECOVERY FOR YA 2015	S\$ 743.00

Divisible Profit/Loss before PIC Enhanced Deduction**S\$ 47,333.00****LESS PRODUCTIVITY AND INNOVATION CREDIT (PIC) ENHANCED DEDUCTION:**

- | | |
|--|----------|
| 1. PIC Enhanced Deduction [300% of qualifying cost (250% of qualifying cost for R&D conducted in Singapore)] | S\$ 0.00 |
|--|----------|

Divisible Profit/Loss before Capital Allowances**S\$ 47,333.00****LESS CAPITAL ALLOWANCES (INCLUDING PIC ENHANCED ALLOWANCES):**

1. Section 19 Allowances (IA + AA + BA - BC)	S\$ 0.00
2. Section 19A Allowances (AA + BA - BC)	S\$ 16,993.00
3. Section 19B / S19C Allowances (WDA)	S\$ 0.00
4. Industrial Building Allowances (IA + AA + BA - BC)	S\$ 0.00
5. Land Intensification Allowances (IA + AA)	S\$ 0.00

Total Capital Allowances**S\$ 16,993.00****Divisible Profit/Loss after Capital Allowances****S\$ 30,340.00**

Partners' Salary/Bonus/CPF/Other Benefits
Adjusted Profit/Loss

S\$ 54,000.00
S\$ 84,340.00

Appendix 2 - DETAILS OF FIXED ASSETS PURCHASED/DISPOSED OF

Fixed Assets Purchased during the Accounting Period

S/No.	Date of Purchase (dd MMM yyyy)	Description	Mode of Purchase	Cost S\$	Hire Purchase						
					Total No. of Instalments	1st Instalment S\$	Subsequent Instalment S\$	Final Instalment S\$	Down Payment S\$	Hire Purchase Interest S\$	No. of instalments paid in accounting period
1	31 Dec 2016	AIRCON	Cash Purchase	900.00							
2	07 Oct 2016	PRESSERO WEB-TO-PRINT SOLUTION PACKAGE PLAN	Cash Purchase	989.00							
3	24 Jun 2016	PRESSERO WEB-TO-PRINT SOLUTION PACKAGE PLAN	Cash Purchase	623.00							
4	01 Mar 2016	PRESSERO WEB-TO-PRINT SOLUTION PACKAGE PLAN	Cash Purchase	1,957.00							
5	01 Apr 2016	DELL NOTEBOOKS C/W STANDARD ACCESSORIES	Cash Purchase	3,737.00							

[Amend previous entries](#) [Go back to Partnership Tax Return to make amendments.](#)

DECLARATION

I declare that:

- The information on the partnership income, deductions and allocation given in this tax return and in any document(s) to be submitted is true, correct and complete.
- I am aware that there are penalties for furnishing an incorrect tax return.

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[Print Consolidated Statement](#)

Click on the 'Print Consolidated Statement' button or go to 'File' at menu bar and select 'Print'. Please ensure that margins (go to 'Page setup' at menu bar) are set to 0.25 inches before printing.

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