

**Appendix A4: Tax Year 2018 Tax Liability Calculation
Partnership (4 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 \$168,000 or less, complete column A only.

If the net chargeable income is more than \$168,000 but less than \$312,000, complete column B only.

If the net chargeable income is more than \$312,000, complete column C only.

No.	If the amount on line 1 above is:	(A) \$168,000 or less	(B) More than \$168,000 but less than \$312,000	(C) More than \$312,000
2	Enter Registration fee paid			
3	Enter the amount from Line 1 above:			
4	Base amount:	0	168,000	312,000
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 **200,000**

If the net chargeable income is \$168,000 or less, complete column A only.

If the net chargeable income is more than \$168,000 but less than \$312,000, complete column B only.

If the net chargeable income is more than \$312,000, complete column C only.

No.	If the amount on line 1 above is:	(A) \$168,000 or less	(B) More than \$168,000 but less than \$312,000	(C) More than \$312,000
2	Enter Registration fee paid		300	
3	Enter the amount from Line 1 above:		200,000	
4	Base amount:	0	168,000	312,000
5	Line 3 minus Line 4 (cannot be negative)		32,000	
6	Rate	0%	8%	25%
7	Multiply the amount on line 5 by the rate on line 6		2,560	
8	Tax on base amount	0	0	11,520
9	Add lines 7 and 8		2,560	
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			

The amount from line 8, or **\$2,560.00** would be reported on line 80