



INLAND REVENUE
AUTHORITY
OF SINGAPORE

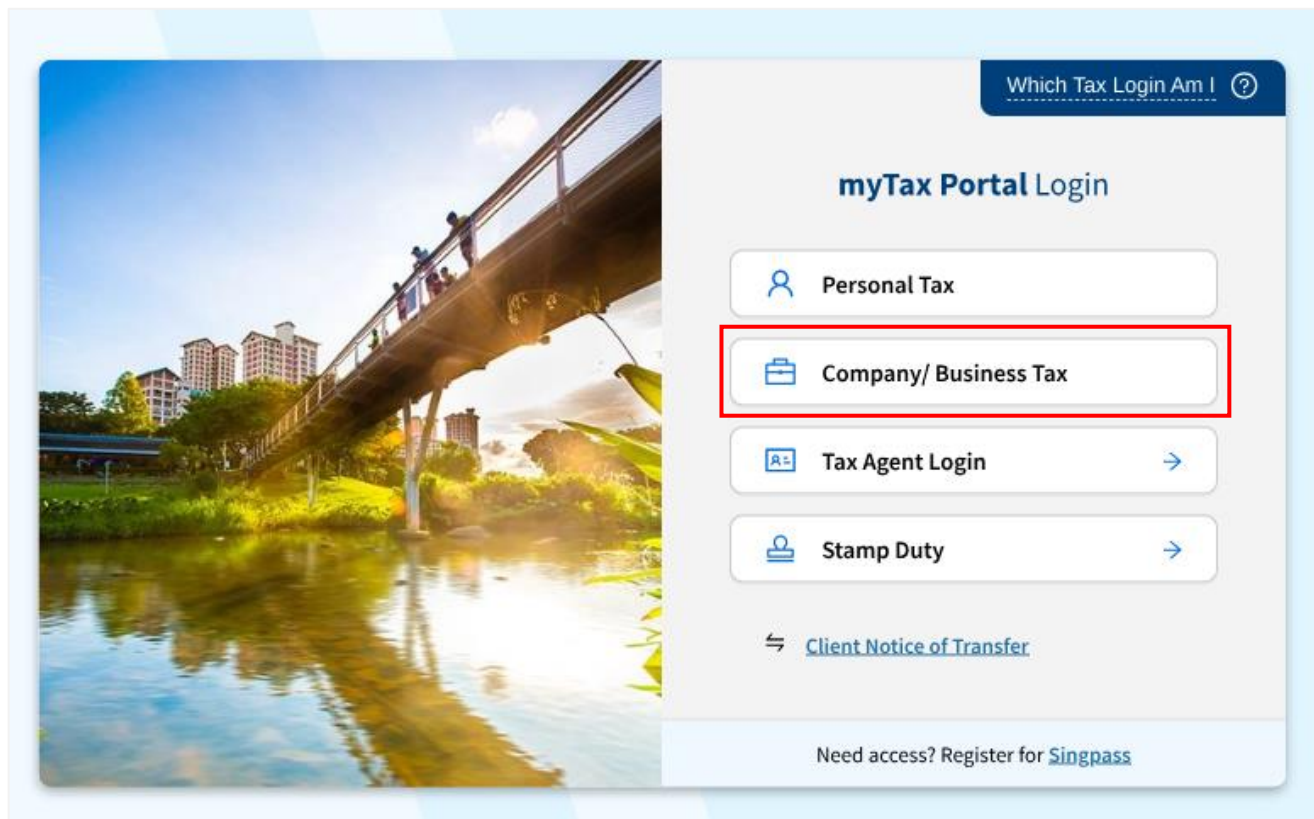
How to File Form P – Partnership Income

Key Information for Precedent Partners

The Precedent Partner is responsible for filing Form P by 18 Apr of each year.

1. e-Filing of Form P will be available from 1 Feb. If a partnership e-Files Form P by 28 Feb, the partnership allocation will be pre-filled in the respective partners' Form B/ B1. With this pre-filling initiative, the precedent partner need not separately inform the respective partners of their share of the partnership income and the individual partners can enjoy the convenience of having their tax return prefilled.
2. Inform all the partners of their share of income from the partnership. Individual partners must each declare their share of income in their respective individual Income Tax Returns.
3. Lodge objections to IRAS-computed partnership profit on behalf of all partners.
4. Inform IRAS of any change of partners.
5. Give one month's written notice to IRAS if any partner
 - Ceases or is about to cease being a partner and is likely to be chargeable to tax in Singapore; or
 - Is leaving or intending to leave Singapore for any period exceeding 3 months and is likely to be chargeable to tax in Singapore.
6. For more information, please visit the IRAS [website](#).

This guide is intended for general partnerships that is registered with Accounting and Corporate Regulatory Authority (ACRA).



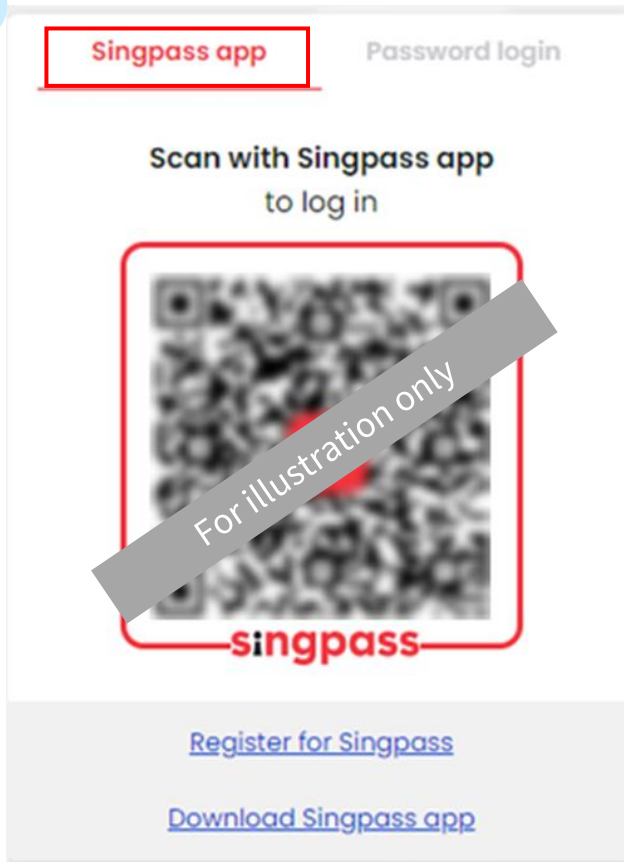
Accessing myTax Portal

- Access myTax Portal at mytax.iras.gov.sg.
- Click '**Company/ Business Tax**'.
- You will be redirected to the Singpass login page.

Note: Please ensure that you have been authorised for the IRAS digital service 'Partnership (Form P Filing)' in Corppass in order to file Form P.

How to File Form P – Login

A



Singpass app Password login

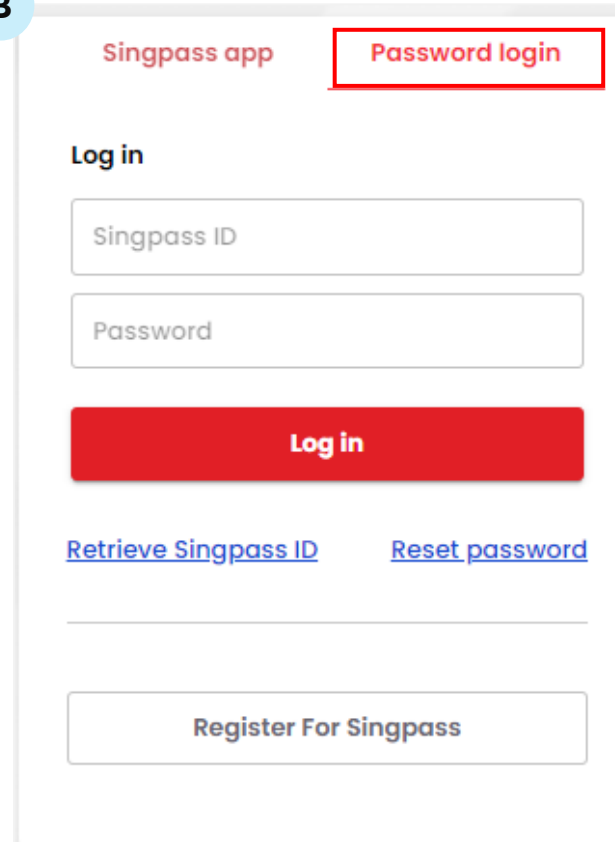
Scan with Singpass app
to log in

For illustration only

singpass

[Register for Singpass](#)
[Download Singpass app](#)

B



Singpass app Password login

Log in

Singpass ID

Password

Log in

[Retrieve Singpass ID](#) [Reset password](#)

Register For Singpass

OR

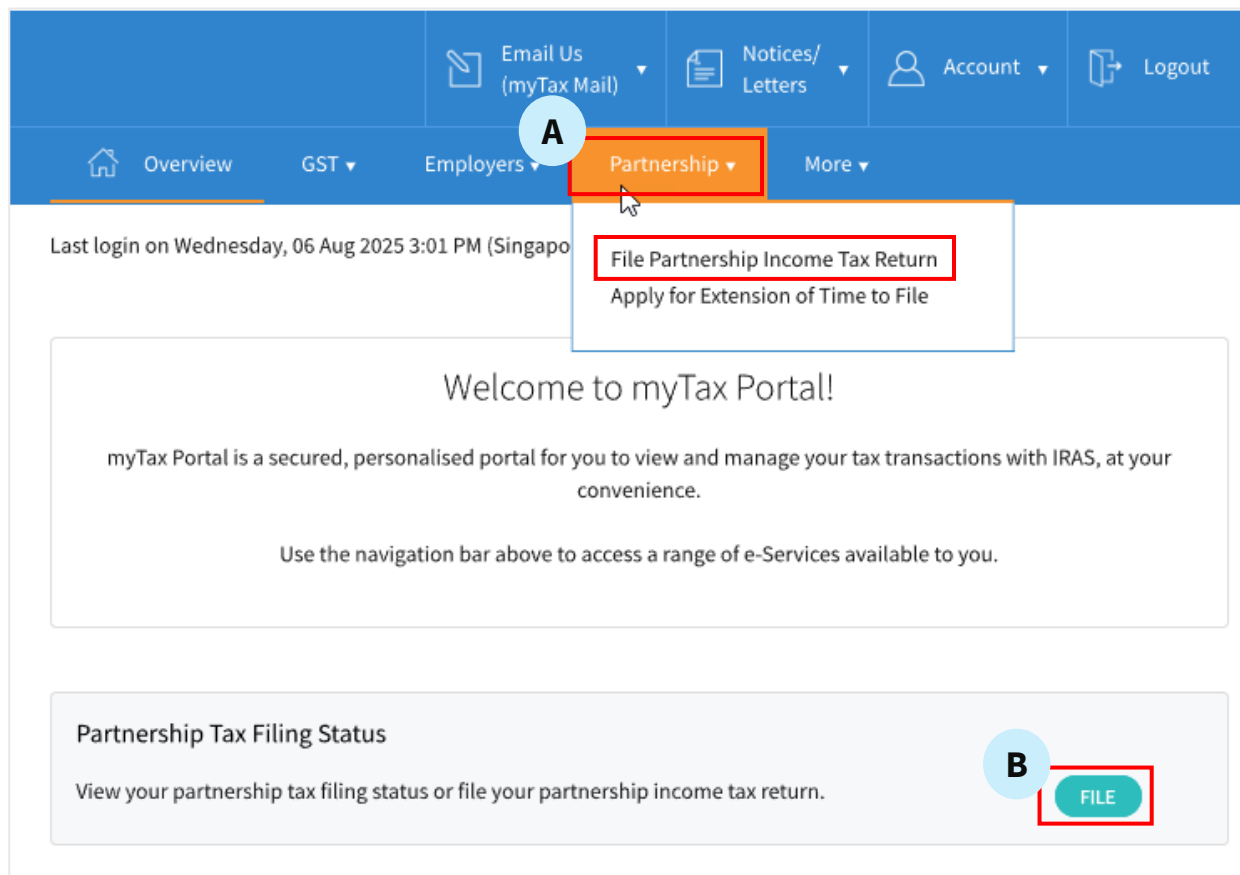
A. Singpass App

- For '**Singpass app login**', scan the QR code provided using your mobile Singpass application.
- You will be directed to Singpass for authentication. Thereafter, you will be directed to myTax Portal.

B. Password Login

- For '**Password login**', key in your '**Singpass ID**' and '**Password**'.
- Click '**Log in**' and complete the 2-Factor Authentication. Thereafter, you will be directed to myTax Portal.

How to File Form P – Accessing Form P



Accessing your Partnership Tax Return

- A. From the top menu, select '**Partnership**', then '**File Partnership Income Tax Return**' from the dropdown list.

OR

- B. Click '**FILE**' and you will be directed to the Partnership Tax Return.

How to File Form P – Accessing Form P

The screenshot shows the CRA's 'File Partnership Income Tax Return' digital service page. At the top, there is a dark blue navigation bar with links for 'Email Us (myTax Mail)', 'Notices/ Letters', and 'Account'. Below this is a lighter blue bar with menu items: 'Overview', 'GST', 'Employers', 'Partnership', and 'More' with a dropdown arrow. The main content area has the title 'File Partnership Income Tax Return' and a note: 'Allow 3 working days for status updates of e-Filed returns and 7 working days for paper filed returns.' Under the heading 'YA 2025', there is a box titled 'YA 2025 - Submission Required'. Inside this box, under the 'Date' section, it says 'Due by 18 Apr 2025'. To the right of this text is a blue button with the word 'FILE' in white, which is highlighted by a red rectangular border.

YA 2025 - Submission Required	
Date Due by 18 Apr 2025	FILE

At the 'File Partnership Income Tax Return' digital service,

- Click '**FILE**' and you will be directed to your Partnership Tax Return.

How to File Form P – Partnership Details

File Partnership Income Tax Return for YA 2025

[SAVE DRAFT](#)

1 Partnership Particulars

2 Business Activity

3 Main Form Details

4 Consolidated Statement

5 Acknowledgement

Verify and Update Information

IRAS will automatically receive partnership particulars based on information lodged with Accounting and Corporate Regulatory Authority (ACRA). If there are any changes to your partnership name and/or composition of partners, please update ACRA and the changes will be reflected after 7 working days.

Partnership Particulars

Accounting Year End*

Month

Day

Partnership Particulars

Partnership information is pre-filled using data from ACRA (Accounting and Corporate Regulatory Authority).

If there is any incorrect information, you should

1. Submit the corrections directly to ACRA
2. Allow at least 7 working days for the updated information to be reflected in the system

- **Verify the following partnership particulars:**

Accounting Year End

Update your accounting year end if it differs from what is shown

How to File Form P – Partnership Details

All Partners

List of existing partners from 01 Jan 2023 to 31 Dec 2024 as of 28 Jul 2025. If any updates are necessary, make the required changes with ACRA and do not proceed with filing. Note that changes made with ACRA may take up to 7 working days to be reflected.

1 - 3 of 3 Record(s)

Name	Identification No.	Type
Alexander	S1234567A	Existing
Benny	S2345678B	Existing
Charlie	S3456789C	Existing

Precedent Partner ⓘ

Name of Precedent Partner*

Identification No.*

Select

Date Appointed as Precedent Partner*

dd/mm/yyyy

CONTINUE

Partners Information

Only up to 10 partners are displayed.

Precedent Partner Details

- If the pre-filled information is incorrect, please provide the updated details.
- If the fields are empty, enter the current Precedent Partner’s information.

Then, click ‘**CONTINUE**’ to proceed.

How to File Form P – Partnership Details

File Partnership Income Tax Return for YA 2025

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Business Activity Details

Business Activity Status*

☒ No Business Activity

☐ Carried Out Business Activity

Income Details*

☐ No Other Income

☐ With Other Income (e.g., Interest, Rent)

Are there more than 10 partners receiving a share of partnership income?*

☐ No

☐ Yes

BACK

CONTINUE

Business Activity Details

Indicate if your partnership has carried out any business activity in the accounting year and its details.

Business Activity Status – No Business Activity

- Indicate if there is any other source of income generated for this partnership.
- Indicate if there is more than 10 partners.
- Then click, '**CONTINUE**' to proceed to review your consolidated statement.

Note: For Limited Partnerships (LP) and Limited Liability Partnerships (LLP), you must declare the contributed capital amount before you can proceed.

How to File Form P – Partnership Details

Business Activity Details

Business Activity Status*

- ☐ No Business Activity
- ☒ Carried Out Business Activity

Accounting Period*

- ☐ Single Period
- ☐ Multiple Periods (If there are any changes in partnership composition during the year)

Revenue

Total receipts, before deduction of allowable expenses of your business during the accounting year ending in the same preceding year.

Accounting Period 1

dd/mm/yyyy to dd/mm/yyyy

Period 1 Revenue (\$\$)

0 .00

Accounting Period 2

dd/mm/yyyy to dd/mm/yyyy

Period 2 Revenue (\$\$)

0 .00

Accounting Period 3

dd/mm/yyyy to dd/mm/yyyy

Period 3 Revenue (\$\$)

0 .00

Are there more than 10 partners receiving a share of partnership income for any of the periods entered?*

- ☐ No
- ☐ Yes

BACK

CONTINUE

Business Activity Status – Carried Out Business Activity

- Indicate the number of accounting period(s).

Note: Multiple period could be due to change in any partnership structure (e.g., withdrawal or addition of partners, profit allocation ratio) during the accounting year.

- If there are multiple periods, please list each period and the respective revenue generated for each period.
- Indicate if there is more than 10 partners at any one point in time.
- Then, click '**CONTINUE**' to proceed.

How to File Form P – Income Declaration

File Partnership Income Tax Return for YA 2025

[SAVE DRAFT](#)

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Main Form Details

Accounting Period*

dd/mm/yyyy

to

dd/mm/yyyy

Section A - Income Declaration

1. Trade, Business, Profession or Vocation

SS\$0.00

- You are not required to declare the payout from Government Scheme(s) if your partnership has received the payout in the preceding year, as it will be automatically included in the partnership assessment. Find out more on [Government Schemes](#).
- Check whether you need to register for GST using our [calculator](#) if the total revenue from all your partnerships that are composed of the same partners (exclude Limited Liability Partnerships) has exceeded \$1 million at the end of the calendar year.

2-Line Statement

- If your revenue is not more than S\$200,000, you are required to complete the fields 'Revenue' and 'Adjusted Profit/Loss' (2-Line Statement).
- If your revenue is S\$500,000 or more, attach the Certified Statement of Accounts at the Consolidated Statement page or send in the Certified Statement of Accounts.

Revenue

Total receipts, before deduction of allowable expenses of your business during the accounting year ending in the same preceding year.

Revenue (S\$)*

0

.00

Adjusted Profit/ Loss

Amount derived from gross profit/ loss after deducting the allowable business expenses and any capital allowance claimed.

Adjusted Profit/ Loss (S\$)*

0

.00

Main Form Details

- Enter your **Accounting Period**.

Section A - Income Declaration

If your Revenue is **\$200,000 or less**

- Fill in the '2-Line Statement':

Revenue

Total amount received before any deductions

Adjusted Profit/Loss

Calculate by: Revenue – Cost of Goods Sold (if applicable) – Allowable Business Expenses (including enhanced tax deductions/ allowances claimed under Enterprise Innovation Scheme)

How to File Form P – Income Declaration

Section A - Income Declaration

1. Trade, Business, Profession or Vocation

S\$0.00

- You are not required to declare the payout from Government Scheme(s) if your partnership has received the payout in the preceding year, as it will be automatically included in the partnership assessment. Find out more on [Government Schemes](#).
- Check whether you need to register for GST using our [calculator](#) if the total revenue from all your partnerships that are composed of the same partners (exclude Limited Liability Partnerships) has exceeded \$1 million at the end of the calendar year.

4-Line Statement

- If your revenue is not more than S\$200,000, you are required to complete the fields 'Revenue' and 'Adjusted Profit/Loss' (2-Line Statement).
- If your revenue is S\$500,000 or more, attach the Certified Statement of Accounts at the Consolidated Statement page or send in the Certified Statement of Accounts.

Revenue

Total receipts, before deduction of allowable expenses of your business during the accounting year ending in the same preceding year.

Revenue (S\$) *

.00

Gross Profit/ Loss

Amount of revenue after deducting cost of goods sold. If your business activities do not involve the sale of goods, gross profit is equal to the amount of revenue.

Gross Profit/ Loss (S\$) *

.00

Allowable Business Expenses

Only expenses incurred wholly and exclusively in the production of your income are allowable. Exclude personal, private, capital, and other non-deductible expenses (e.g., Partner's Salary, Bonus, CPF and Other Benefits and private car expenses). Expenses based on estimates are not acceptable.

Allowable Business Expenses (S\$) *

.00

Adjusted Profit/ Loss

Amount derived from gross profit/ loss after deducting the allowable business expenses and any capital allowance claimed.

Adjusted Profit/ Loss (S\$)
0.00

If your Revenue is **more than \$200,000**

• Fill in the '4-Line Statement':

Revenue

Total amount received before any deductions

Gross Profit

Calculated by: Revenue – Cost of Goods Sold (if applicable)

Allowable Business Expenses

Total allowable business expenses – Refer to [IRAS website](#) for the list of allowable business expenses, and including enhanced tax deductions / allowances claimed under Enterprise Innovation Scheme.

Adjusted Profit/Loss

This amount is auto calculated using: Gross Profit/Loss – Allowable Business Expenses

Note: If your business revenue is \$500,000 or more

You need to submit certified statement of accounts by uploading it as a single attachment under the 'Consolidated Statement' page.

Less:

Partners' Salary, Bonus & CPF (S\$)

0

.00

Partners' Other Benefits (S\$)

0

.00

Divisible Profit/ Loss

Adjusted Profit/Loss - Partner's Salary, Bonus & CPF - Partner's Other Benefits

Divisible Profit/ Loss (S\$)

0.00

Partners’ Salary, Bonus & CPF

Enter the amount of salary, bonus or CPF received or due to you or your partner(s).

Partners’ Other Benefits

Enter all payments in cash or in-kind received or due to you or your partner(s).

How to File Form P – Income Declaration

2. Interest		S\$0.00 ▲
Interest	EDIT	S\$0.00

3. Other Income		S\$0.00 ▲
Rental Income/ Loss	EDIT	S\$0.00
Royalty	S\$ <input type="text" value="0"/> .00	
Other Singapore Income	EDIT	S\$0.00
Foreign Income	EDIT	S\$0.00

Total Income		S\$0.00
[Adjusted Profit/Loss + Interest + Other Income]		

- Click '**EDIT**' or enter in the field to declare other sources of taxable income derived from the partnership.
 - Interest
 - Rent
 - Royalty
 - Other Singapore Income
 - Foreign Income

How to File Form P – Details of Partnership Allocation

Section B - Partnership Allocation

Partner 1 [CLEAR](#)

Name*

Status of Partner*
☐ Active
☐ Sleeping

Basis of Distribution of Profit/ Loss*
 %

1. Share of Divisible Profit/ Loss
S\$.00

2. Partner's Salary, Bonus and CPF
S\$.00

3. Partner's Other Benefits
S\$.00

Auto calculate items 4 to 8 based on percentage of Basis of Distribution of Profit/ Loss entered above?*

☐ No
☒ Yes

4. Interest
S\$.00

5. Rental Income/ Loss
S\$.00

6. Royalty
S\$.00

7. Other Singapore Income
S\$.00

8. Foreign Income
S\$.00

9. Total Share S\$0.00

[+ ADD NEW PARTNER](#)

Section B - Partnership Allocation

For partnership with ≤ 10 partners

- Enter the details for the partners:
 - Name
 - Partner's Status i.e., Acting or Sleeping
 - Basis of Distribution of Profit/Loss i.e., the partner's share of profit/loss in percentage
 - Type of Partner i.e., General or Limited (applicable to Limited Partnerships (LP) and Limited Liability Partnerships (LLP) only)
 - Contributed Capital **accumulated** till the end of the preceding year for this partner (applicable to limited partner only)
- Share of Partner's Divisible profit/loss will be automatically calculated
- Enter the partner's share for
 - Amount of salary, bonus or CPF received or due to this partner
 - Payments in cash or in-kind (other benefits) received or due to this partner
 - For items 4 – 8, select '**YES**' to allow system to auto- calculate the amount OR select '**NO**' to enter the amount manually.
- Click '**ADD PARTNER**' to enter the allocation details for all partners. **You may add up to 10 partners.**

How to File Form P – Summary

Total Allocation of All Partners	
Number of Partners: X	
1. Share of Divisible Profit/ Loss	S\$0.00
2. Partner's Salary, Bonus and CPF	S\$0.00
3. Partner's Other Benefits	S\$0.00
4. Interest	S\$0.00
5. Rental Income/ Loss	S\$0.00
6. Royalty	S\$0.00
7. Other Singapore Income	S\$0.00
8. Foreign Income	S\$0.00
Total Share of Partnership Income	S\$0.00

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

- Scroll down the main tax form to view the summary of the total allocation for all partners based on your input.
- Click '**CONTINUE**' to proceed.

How to File Form P – Template Submission

Section B - Partnership Allocation

Download Template for Partnership Allocation Details (for more than 10 partners)

Use the Excel template provided and enter the required information. Once completed, upload the Excel file to proceed. Note that saving draft will not retain any uploaded files.

[↓ PARTNERSHIP ALLOCATION TEMPLATE](#) (XLSX)

Document Submission

Upload file(s) that are applicable to your submission.

Supported File Type(s) XLSX


Maximum File Size 10.00 MB per file

You can attach up to 1 files

The file name must be in English and must not exceed 50 characters.

Type of Document	Uploaded File(s)
Partnership Allocation Template	🔗 UPLOAD FILE(S)

Document will be shown upon successful upload

Type of Document	Uploaded File(s)
Partnership Allocation Template	🔗 UPLOAD FILE(S) <div>Partnership Allocation </div>

For partnership with > 10 partners

- Download and complete the '**PARTNERSHIP ALLOCATION TEMPLATE**'.
- Click '**UPLOAD FILE(S)**' to upload the completed file.
- Upon successful upload, the document will be shown.

How to File Form P - Summary

Summary

The values are derived from the uploaded template and must match the values entered in section A. If error(s) are displayed, update section A or re-upload the form.

Total Allocation of All Partners

Number of Partners: 11

1. Share of Divisible Profit/ Loss	1,020,000.00
2. Partner's Salary, Bonus and CPF	5,500.00
3. Partner's Other Benefits	0.00
4. Interest	0.00
5. Rental Income/ Loss	0.00
6. Royalty	0.00
7. Other Singapore Income	0.00
8. Foreign Income	0.00

Total Share of Partnership Income	S\$1,025,500.00
--	------------------------

BACK

CONTINUE

- **Summary**

After successfully uploading the Partnership Allocation Template, you will see a summary showing the total allocation for all partners.

The values shown are based on the information from your uploaded file.

Click '**CONTINUE**' to proceed.

How to File Form P – Consolidated Statement

File Partnership Income Tax Return for YA 2025

SAVE AS PDF/ PRINT

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1 Partnership Particulars

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Consolidated Statement

This is a consolidation of all the partnership income, deductions and allocations declared by you in this return. Review the information and proceed to submit your Partnership Income Tax Return to complete the filing.

Partnership Particulars EDIT

Accounting Year End

COLLAPSE ALL

Section A - Income Declaration

1. Trade, Business, Profession or Vocation

\$550,000.00 ▲

- You are not required to declare the payout from Government Scheme(s) if your partnership has received the payout in the preceding year, as it will be automatically included in the partnership assessment. Find out more on [Government Scheme\(s\)](#).
- Check whether you need to register for GST using our [calculator](#) if the total revenue from all your partnerships that are composed of the same partners (exclude Limited Liability Partnerships) has exceeded \$1 million at the end of the calendar year.

Reviewing your Consolidated Statement

- This page displays the summary of your tax filing before submission.
- Check and ensure all information is in order before you submit your tax filing.
- Save a copy of the Consolidated Statement by clicking the '**SAVE AS PDF/PRINT**' button, located at the right corner on top of the page.

Note: The Consolidated Statement **will not be available** to you once filing has been submitted.

How to File Form P – Document Submission

Preparer's View

Document Submission

Upload file(s) that are applicable to your submission.

Supported File Type(s) PDF

Maximum File Size 10.00 MB per file

You can attach 1 file per document type.

The file name must be in English and must not exceed 50 characters.

Important Note

- System may remove or modify the file after scanning for malicious and unacceptable content.

Type of Document	Uploaded File(s)
Supporting Documents relating to Foreign Tax Paid	🔗 UPLOAD FILE(S)
Certified Statement of Account (comprising the Profit & Loss Statement and Balance Sheet)	🔗 UPLOAD FILE(S)

BACK

SUBMIT TO APPROVER

- Scroll down the Consolidated Statement

Submission of Documents (if required)

This section will be displayed if you are required to submit documents for your tax filing.

- Click '**UPLOAD FILE(S)**' to upload the required document(s) in pdf format.

Note: If you do not have the required document during filing, you may proceed to submit your tax return first then send the document separately using the same digital service 'File Partnership Income Tax Return' by the filing due date of 18 Apr, whichever is earlier.

- Then, click '**SUBMIT TO APPROVER**' to proceed for your Approver to submit the e-Filing.
- You (Preparer) will be brought to an Acknowledgement Page.

Note: Please remind the Approver to submit the Form P **within 14 days**.

How to File Form P – Contact Details

Approver's View

Contact Details

Filer Information
Authorised Person
ALEXANDER
Designation*

Select

Email Address

Contact No.*

+65

Contact Person (if different from above)
Name (as in NRIC/ Passport)

Designation

Select

Email Address

Contact No.

+65

Contact Details

- Filer Information**

Enter the **contact details of the person filing the tax return** (i.e., details of the approver who is submitting the tax return for the partnership)

- Designation
- Email address
- Contact no.

- Contact Person**

Enter **details of Contact Person, if the person is not the approver.**

- Name
- Designation
- Email Address
- Contact No.

How to File Form P – Declaration and Submission

Approver's View

Declaration

☐

I declare that:*

- The information on the partnership income, deductions and allocations given in this tax return and in any document(s) to be submitted is true and complete;
- I am aware that penalties may be imposed for failing to furnish a tax return by the due date and/ or making incorrect or false declaration to the Comptroller of Income Tax.

BACK

SUBMIT

Submitting your Tax Return

- Tick the Declaration box.
- If there is changes to be made, click '**BACK**'.
- Otherwise, click '**SUBMIT**' to complete your tax filing.

How to File Form P – Acknowledgement

File Partnership Income Tax Return for YA 2025

[SAVE AS PDF/ PRINT](#)

1 Partnership Particulars

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Acknowledgement

Successful Submission

The Partnership Income Tax Return (Form P) is being processed by IRAS. Note that the Precedent Partner is required to inform all the partners of their share of profit or loss from the partnership and advise the partners to declare their share of profit or loss in their individual Income Tax Return (Form B).

Acknowledgement No.	5900000000459	Date/ Time	28 Feb 2025 10:29 AM
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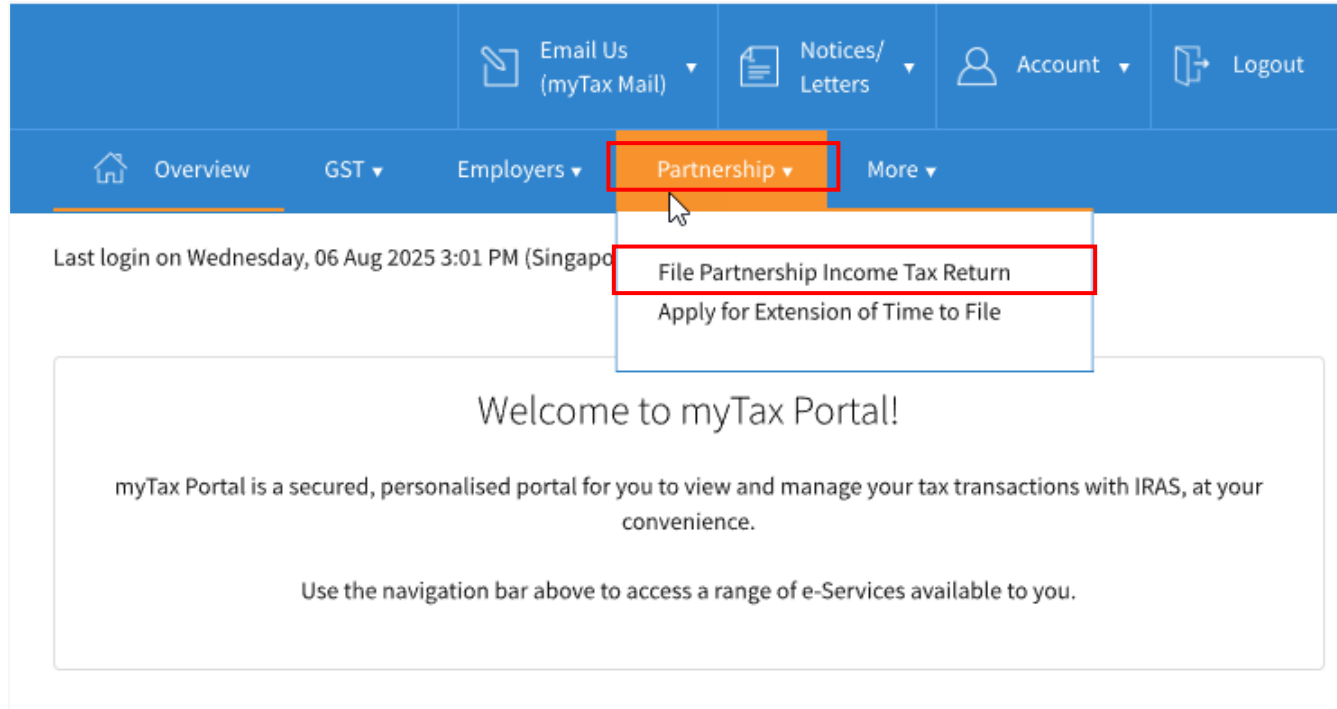
Acknowledgment of successful submission

- This page will be displayed once your filing is submitted successfully.
- Click '**SAVE AS PDF/PRINT**' if you would like to save the acknowledgement page.

Note: Form P can only be submitted **once**. If you need to make any changes after submission, the Precedent Partner must send the required changes via myTax Mail.

How to File Form P – Submission of Documents (if required) after e-Filing

Additional Information: Submission of Documents (if required) AFTER e-Filing



After login to myTax Portal,

- Select '**Partnership**', then '**File Partnership Income Tax Return**' from the dropdown list.

How to File Form P – Submission of Documents (if required) after e-Filing

File Partnership Income Tax Return

Allow 3 working days for status updates of e-Filed returns and 7 working days for paper filed returns.

YA 2025

YA 2025 - Processing

Date

Submitted on 28 Feb 2025

If you need to make changes to your filing details, send us an email via [myTax Mail](#) digital service with details of your amendments.

YA 2025 - Submission Required (Certified Statement of Accounts)

Date

Due by 18 Apr 2025

SUBMIT

At the 'File Partnership Income Tax Return' digital service,

- Click '**SUBMIT**'.
- You will be redirected to myTax Mail to upload and submit the required document(s) in pdf format.

How to File Form P – Submission of Documents (if required) after e-Filing

myTax Mail

Message threads up to 15 months are available for viewing. Please save the important messages for future reference.

+ COMPOSE MAIL

1 - 1 of 1 Record(s)

Filter by ALL RECORDS READ UNREAD PENDING ACTION

From ↑↓	IRAS Case No. ↑↓	Subject ↑↓	Date ↑↓
IRAS	590000000202	Submit documents to support tax filing (2) We have not received your required document(s) to support your e-Filing....	11 Aug 2025

At 'myTax Mail' digital service,

- You may submit the documents by replying to myTax Mail with the attachments within 21 days.

How to File Form P – Submission of Documents (if required) after e-Filing


myTax Mail [SAVE DRAFT](#) [SAVE AS PDF/PRINT](#)

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Submit documents to support tax filing

Category Partnership (Form P Filing)
IRAS Case No. 590000000202
Status Sent/ Replied by IRAS
Due Date 18 Apr 2025

[\[-\] COLLAPSE ALL](#) | [\[+\] EXPAND ALL](#)

 From IRAS 28 Jul 2025 ▼
You have e-Filed on 28 Feb 2025 and have not submitted the required document(s) to support your e-Filing. Please attach t...

Reply

Document Submission

Select file(s) to upload that are applicable to your submission.

Supported File Type(s) MSG, PDF, TIF, TIFF, JPEG, JPG, PNG, DOC, DOCX, XLS, XLSX
Maximum File Size 10.00 MB per file

Important Note System may remove or modify the file after scanning for malicious and unacceptable content.
You can attach up to 25 files with a total file size not exceeding 50.00 MB.
The file name must be in English and must not exceed 50 characters.

Type of Document	Uploaded File(s)
Certified Statement of Account (comprising the Profit & Loss Statement and Balance Sheet)	UPLOAD FILE(S)

[BACK](#) [SEND MAIL](#)

- Click **‘UPLOAD FILE(S)’** to upload the required document(s) in pdf format.
- Upon successful upload, the document will be shown.
- Click **‘SEND MAIL’** to submit the required document(s).

Published on 15 Aug 2025

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Inland Revenue Authority of Singapore
www.iras.gov.sg



The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are provided on an “as is” basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.

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