

# JobKeeper Guide For Partnerships



## Dart Accounting

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## Are you eligible for JobKeeper payments?

This guide is for Australian partnerships without employees to understand if they are eligible for the \$1,500 fortnightly JobKeeper payments and how to enroll in the scheme. This involves three steps.

### ONE – The *partner* must meet certain eligibility requirements

1. Carried on business in Australia on 1 March 2020;
2. Had an ABN on 12 March 2020;
3. Lodged a 2018-19 income tax return, or an activity statement or GST return for any period that started after 1 July 2018 and ended before 12 March 2020 on or before 12 March 2020;
4. Have lost more than 30% of their revenue (when compared to the same period a year ago); AND
5. Have a non-employee who is actively engaged in the operation of the business (this is called an eligible business participant) on 1 March 2020. This includes a **partner** in the partnership.

### TWO – The *eligible business participant* must:

1. Be actively engaged with the partnership as of 1 March 2020;
2. Be at least 16 years old;
3. Be an Australian citizen, or have certain types of visas; and
4. Not be an employee of another entity (other than a casual employee).

### THREE – You must claim the JobKeeper payment

#### **Partnerships** should:

1. Complete the [JobKeeper Nomination Notice for Eligible Business Participants](#).
2. Retain the nomination forms in its records.
3. Enrol for JobKeeper payments on the [ATO website](#).
4. Make a monthly business declaration.

### Monies Received

Monies received belong to the partnership and may be used at the partnership's discretion. They do not need to be distributed to any eligible business participant.

### Enrolments are Open Now!

For more information please contact

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