National Association of
Tax Professionals

Addendum: Preparing Partnership Returns

Revision 1

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Question 8.

Answer for A. should be:

A. Incorrect. A deceased partner's SE income from the partnership is not calculated through the exact date of death. It is subject to a special rule where the calculation includes the partner's distributive share through the end of the month in which the death occurred.

Answer for B. should be

B. Correct. A deceased partner pays SE Tax on SE income through the end of the month that includes the decedent's date of death.

8.

A. Incorrect. A deceased partner's SE income from the partnership is not calculated through the exact date of death. It is subject to a special rule where the calculation includes the partner's distributive share through the end of the month in which the death occurred.
B. **Correct.** A deceased partner pays SE Tax on SE income through the end of the month that includes the decedent's date of death.
C. Incorrect. Do not compute a deceased partner's self-employment income through the end of the quarter.
D. Incorrect. A deceased partner's interest ends as of their date of death. The partnership computes SE tax through the end of the month of their death, not the end of the partnership's tax year.

[Self-employment income]

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