



**New York State
Department of
Taxation and Finance**

New York State Test Package for Software Developers

**Partnership Tax
Modernized E-File**

Tax Year 2009



This publication describes the New York State (NYS) Acceptance Testing System procedures for software developers participating in the NYS Partnership Tax Modernized e-file Program.

Who must test

All software developers participating in the NYS Partnership Tax Modernized e-file Program must test.

What to test

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYS returns according to the XML specifications.

Software developers must test all the NYS e-file forms that they support. Before testing you should inform NYS which e-file forms you support by email to Bonnie_Hahn@tax.state.ny.us

Test Cases to Submit

All vendors participating in Partnership Tax Modernized e-File must submit all of the following test scenarios:

Test #	Form(s)
V1	IT-370-PF
V2	IT-370-PF
V3	IT-204 , IT-204-CP(2), IT-204.1
V4	IT-204 , IT-204-IP(1), IT-204-CP(1), IT-204.1
V5	IT-204 , IT-204-IP(2), IT-398
V6	IT-204 , IT-204-IP(3), IT-398
V7	IT-204 , IT-204-IP(2) <i>New Lines Included</i>
V8	IT-204 , IT-204-IP(2) <i>New Lines Included</i>
V9	IT-204 , IT-204-IP(4), IT-204-CP(2), IT-204.1, IT-212
V10	IT-204 , IT-204-IP(2), IT-399
V11	IT-204 , IT-204-CP(2), IT-601
V12	IT-204 , IT-204-IP(3), Y-204
V13	IT-204 , IT-204-IP(2), IT-256
V14	IT-204-LL Calendar Filer -No Direct Debit
V15	IT-204-LL Calendar Filer -Direct Debit
V16	IT-204-LL <i>New Partnership option</i>
V17	IT-204-LL Fiscal Filer- Direct Debit

- If you do not support one of the primary forms shown in **bold** do not submit that test.
- If you do not support one or more of the attachments associated with one of the **bolded** main forms, submit the test without the unsupported form(s). If this is done, an email must be sent to Bonnie_Hahn@tax.state.ny.us indicating the forms not included. Additionally, .PDFs of all of the forms associated with the test must be included in the email.

When to test

Testing with New York State is scheduled to begin when the IRS opens in November 2009. To ensure adequate time for testing before the filing season, software developers should submit their initial NYS test files as soon as possible. We do not require software developers to pass federal testing before testing with NYS. Software developers may conduct federal and state testing concurrently if the IRS allows it.

Transmitting test files

Software developers must transmit NYS test files through the IRS Mef system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYS will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit.

You may transmit an incomplete set of test cases during testing. However, a final complete set of acceptable test returns must be submitted in order to be accepted into the NYS e-file Program.

When your test has been transmitted to the IRS, you must send an email to:

Bonnie.Hahn@tax.state.ny.us. This email must include the test case(s) being submitted, and any deviation from the test data.

Communicating test results

NYS will conduct testing on NYS forms and inform each software developer of its testing results by email. NYS will inform software developers of the receipt of a test file, and the test results will be emailed to the software developers as soon as possible. NYS will make every effort to provide test results to software developers within 48 hours, Monday through Friday.

Test acknowledgment

NYS will not send acknowledgments (ACK files) for test file received. NYS will send one ACK to new software developers/transmitters to test the acknowledgment system. NYS will inform the new software developers/transmitters when the ACK file will be sent.

New York State Signature Requirement

NYS requires tax preparation software to display Signature Declaration text and Certification checkbox to users for each tax document prepared. The box cannot have a default check within the box when it is displayed to the user. For additional information, see PUB 97, *Partnership Tax Modernized e-file Handbook for Software Developers*.

Approval of e-file software

In order to be accepted into the NYS e-file program, software developers are required to successfully complete the NYS testing, in addition to completing the IRS testing. Once software developers successfully complete the NYS test, NYS will inform them by email that their e-file software has been approved for NYS e-file. A list of approved e-file software packages will be posted on NYS Tax Department's Web site, with a link to the software Web site (if provided by the software developers).

Test 1

Begins on next page



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)

IT-370-PF

Instructions

New for 2009

- Form IT-370-PF now automatically extends the due date for filing Form IT-204, *Partnership Return*, and Form IT-205, *Fiduciary Income Tax Return*, for **five** months. However, electing large partnerships that are allowed an automatic six-month extension for federal purposes will also be allowed an automatic six-month extension for filing Form IT-204. If you are an electing large partnership, enter special condition code **B5** on your extension request in order to receive an automatic six-month extension of time to file for New York State purposes.
- Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.
- Note to paid preparer:** Recent Tax Law changes require certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks to register electronically with the Tax Department. This new registration requirement does not apply to attorneys, public accountants, and certified public accountants registered with or licensed by New York State, or to their employees who prepare returns under their direct supervision. Access our Web site at www.nystax.gov for additional information regarding the Tax Preparer Registration Program. **Note:** At the time these instructions were being finalized, legislative changes were pending that would affect the Tax Preparer Registration Program. Visit our Web site for the most up-to-date information.

Ask for your extension online — Instead of using paper Form IT-370-PF to request an extension of time to file, you can complete your request for free through the *Online Tax Center* on our Web site (at www.nystax.gov). In addition, certain tax preparation software packages offer an e-file option for requesting a partnership extension. The online and e-file options provide you with a confirmation that we received your extension request. **Note:** If your paid preparer is required to e-file your partnership return, the preparer must e-file your extension request.

General information

Purpose — File Form IT-370-PF on or before the due date of the return to get an automatic extension of time to file Form IT-204 or Form IT-205 (including attachments).

If you have to file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370-PF. For more information on who is required to file Form Y-206, see the instructions for the form.

You may file Form IT-204 or Form IT-205 any time before the extension period ends. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of partners of a partnership or the beneficiaries of an estate or trust.

When to file — File your completed Form IT-370-PF on or before the filing deadline for the return. For calendar year 2009, the filing deadline is April 15, 2010. For fiscal-year filers, the filing deadline is the fifteenth day of the fourth month following the close of your tax year. Extension applications filed after the filing deadline of the return are invalid.

How to file — Complete a separate Form IT-370-PF for each partnership, (including limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships), each limited liability partnership and each estate or trust for which you are extending the time to file. Form IT-205 filers - Form IT-370-PF must be filed with payment for any tax owed on or before the due date of the return (see the worksheet instructions on the back).

To request an automatic extension of time to file:

- Partnerships** (including LLC's, LLIC's, and LLTC's treated as partnerships) and limited liability partnerships file Form IT-370-PF by the due date of the return. Partnerships may instead file a copy of their federal extension (Form 7004) with New York State by the due date of the return (see *Where to file* on the back).
- Estates and trusts** file Form IT-370-PF by the due date of the return. If the estate or trust expects to receive a refund or anticipates having no amount of New York State, New York City, or Yonkers income tax remaining unpaid as of the due date of the return, the estate or trust may instead file a copy of their federal extension (Form 7004) on or before the due date of the return (see *Where to file* on the back).

Penalties — There are penalties for filing returns late and for paying the tax late.

Late payment penalty — If an estate or trust does not pay the income tax liability when due (determined with regard to any valid extension of time to pay), it will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if reasonable cause for paying late can be shown. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

▼ Detach here ▼ Do not attach to your return.



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries

IT-370-PF

Mark an X in one box for the form you will be filing:

Form IT-204 Form IT-205

Paid preparer? Mark an X in the box and complete the back

Partnership, estate or trust ID number (EIN) 115350128	Date fiscal year begins 01-01-2009	Date fiscal year ends 12-31-2009
Name of partnership, estate, or trust Test Partnership V-1		
Name and title of fiduciary		
Mailing address (number and street or rural route) of partnership or fiduciary 1 State Campus		Apartment number
City, village, or post office (see instructions) Albany	State NY	ZIP code 12227
E-mail:		

Enter your **2-digit special condition code** if applicable (see instructions) **B 5**

Mark an X in the box for each tax that the estate or trust is subject to:

New York State tax New York City tax Yonkers tax

1 Sales and use tax Dollars Cents **00**

2 Total payment Dollars Cents **00**



Late filing penalty — If you do not file Form IT-205 or Form IT-204 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370-PF on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late up to a maximum of 25%.

However, if the return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any income tax paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

Partnerships — A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extension of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c), will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying \$50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will not be charged if reasonable cause for filing late is shown.

Interest — Interest will be charged on any income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Filing in your form — Please use black ink (and never use red ink) when making entries on this form.

Name and address box — Enter the name, address and employer identification number (EIN) of the partnership (including limited liability companies treated as partnerships, limited liability partnerships, and limited liability investment companies) or an estate or trust (if applicable, enter the name and title of fiduciary in the box provided). Failure to provide an identification number may invalidate this extension. If the entity does not have an employer identification number, enter **do not have one**. If the entity does not have an employer identification number but has applied for one, enter **applied for**.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

If the entity files on a fiscal year basis, enter the beginning and ending dates of the fiscal year in the appropriate boxes.

Special condition codes — If you are an electing large partnership, enter special condition code **B5**. If you are a nonresident alien estate or trust and your filing due date is June 15, 2010, **and** you need an additional five months to file (November 15, 2009), enter special condition code **E4**. Also enter special condition code **E4** on Form IT-205.

Worksheet instructions

Form IT-205 filers only — Complete the following worksheet to determine if the estate or trust must make a payment with Form IT-370-PF.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 — Enter the amount of your New York State income tax liability for 2009 that you expect to enter on Form IT-205, line 14.

Line 2 — Enter the amount of your New York City income tax liability for 2009 that you expect to enter on Form IT-205, lines 23 and 24.

Line 3 — Enter the amount of your Yonkers income tax liability for 2009 that you expect to enter on Form IT-205, lines 25 through 27.

Line 4 — Enter the amount of sales or use tax, if any, that you will be required to report when you file your 2009 return. See the instructions for your NYS fiduciary income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 — Enter the amount of 2009 income tax already paid that you expect to enter on Form IT-205, line 37 (excluding the amount paid with Form IT-370-PF).

Worksheet	
1 New York State income tax liability for 2009	1. _____
2 New York City income tax liability for 2009 ...	2. _____
3 Yonkers income tax liability for 2009	3. _____
4 Sales and use tax due for 2009 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2009 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with your extension on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370-PF with your payment to: **EXTENSION REQUEST, PO BOX 4125, BINGHAMTON NY 13902-4125.**

If not enclosing a payment with this extension request, mail Form IT-370-PF or a copy of federal Form 7004 to: **EXTENSION REQUEST - NR, PO BOX 4126, BINGHAMTON NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

Payment options — An estate or trust must make full payment of any balance due with this automatic extension of time to file. Pay by check or money order made payable to **New York State Income Tax** and write the estate's or trust's EIN and **2009 Income Tax** on it. If you file an online Form IT-370-PF, you must print out a payment voucher to mail with your payment to ensure that your account is properly credited.

Paid preparers — When signing Form IT-370-PF, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed) On Time Tax Returns	▼ Preparer's SSN or PTIN 987654321
Address 370 Extension Way Albany, NY 12227	● Employer identification number 22222222
E-mail: ontime@tax.com	Mark an X if self-employed <input type="checkbox"/>



Test 2

Begins on next page



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)

IT-370-PF

Instructions

New for 2009

- Form IT-370-PF now automatically extends the due date for filing Form IT-204, *Partnership Return*, and Form IT-205, *Fiduciary Income Tax Return*, for **five** months. However, electing large partnerships that are allowed an automatic six-month extension for federal purposes will also be allowed an automatic six-month extension for filing Form IT-204. If you are an electing large partnership, enter special condition code **B5** on your extension request in order to receive an automatic six-month extension of time to file for New York State purposes.
- Fee for payments returned by banks** — A new law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.
- Note to paid preparer:** Recent Tax Law changes require certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks to register electronically with the Tax Department. This new registration requirement does not apply to attorneys, public accountants, and certified public accountants registered with or licensed by New York State, or to their employees who prepare returns under their direct supervision. Access our Web site at www.nystax.gov for additional information regarding the Tax Preparer Registration Program. **Note:** At the time these instructions were being finalized, legislative changes were pending that would affect the Tax Preparer Registration Program. Visit our Web site for the most up-to-date information.

Ask for your extension online — Instead of using paper Form IT-370-PF to request an extension of time to file, you can complete your request for free through the *Online Tax Center* on our Web site (at www.nystax.gov). In addition, certain tax preparation software packages offer an e-file option for requesting a partnership extension. The online and e-file options provide you with a confirmation that we received your extension request. **Note:** If your paid preparer is required to e-file your partnership return, the preparer must e-file your extension request.

General information

Purpose — File Form IT-370-PF on or before the due date of the return to get an automatic extension of time to file Form IT-204 or Form IT-205 (including attachments).

If you have to file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370-PF. For more information on who is required to file Form Y-206, see the instructions for the form.

You may file Form IT-204 or Form IT-205 any time before the extension period ends. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of partners of a partnership or the beneficiaries of an estate or trust.

When to file — File your completed Form IT-370-PF on or before the filing deadline for the return. For calendar year 2009, the filing deadline is April 15, 2010. For fiscal-year filers, the filing deadline is the fifteenth day of the fourth month following the close of your tax year. Extension applications filed after the filing deadline of the return are invalid.

How to file — Complete a separate Form IT-370-PF for each partnership, (including limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships), each limited liability partnership and each estate or trust for which you are extending the time to file. Form IT-205 filers - Form IT-370-PF must be filed with payment for any tax owed on or before the due date of the return (see the worksheet instructions on the back).

To request an automatic extension of time to file:

- Partnerships** (including LLC's, LLIC's, and LLTC's treated as partnerships) and limited liability partnerships file Form IT-370-PF by the due date of the return. Partnerships may instead file a copy of their federal extension (Form 7004) with New York State by the due date of the return (see *Where to file* on the back).
- Estates and trusts** file Form IT-370-PF by the due date of the return. If the estate or trust expects to receive a refund or anticipates having no amount of New York State, New York City, or Yonkers income tax remaining unpaid as of the due date of the return, the estate or trust may instead file a copy of their federal extension (Form 7004) on or before the due date of the return (see *Where to file* on the back).

Penalties — There are penalties for filing returns late and for paying the tax late.

Late payment penalty — If an estate or trust does not pay the income tax liability when due (determined with regard to any valid extension of time to pay), it will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if reasonable cause for paying late can be shown. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

▼ Detach here ▼ Do not attach to your return.



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries

IT-370-PF

Mark an X in one box for the form you will be filing:

Form IT-204 Form IT-205

Paid preparer? Mark an X in the box and complete the back

Partnership, estate or trust ID number (EIN) 113364163	Date fiscal year begins 02-01-2009	Date fiscal year ends 01-31-2010
Name of partnership, estate, or trust Test Partnership V-2		
Name and title of fiduciary		
Mailing address (number and street or rural route) of partnership or fiduciary 2 State Campus		Apartment number
City, village, or post office (see instructions) Albany	State NY	ZIP code 12227
E-mail:		

Enter your **2-digit special condition code** if applicable (see instructions)

Mark an X in the box for each tax that the estate or trust is subject to:

New York State tax New York City tax Yonkers tax

1 Sales and use tax Dollars Cents **00**

2 Total payment Dollars Cents **00**



Late filing penalty — If you do not file Form IT-205 or Form IT-204 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370-PF on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late up to a maximum of 25%.

However, if the return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any income tax paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

Partnerships — A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extension of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c), will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying \$50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will not be charged if reasonable cause for filing late is shown.

Interest — Interest will be charged on any income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Filing in your form — Please use black ink (and never use red ink) when making entries on this form.

Name and address box — Enter the name, address and employer identification number (EIN) of the partnership (including limited liability companies treated as partnerships, limited liability partnerships, and limited liability investment companies) or an estate or trust (if applicable, enter the name and title of fiduciary in the box provided). Failure to provide an identification number may invalidate this extension. If the entity does not have an employer identification number, enter **do not have one**. If the entity does not have an employer identification number but has applied for one, enter **applied for**.

Foreign addresses — Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office box*). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

If the entity files on a fiscal year basis, enter the beginning and ending dates of the fiscal year in the appropriate boxes.

Special condition codes — If you are an electing large partnership, enter special condition code **B5**. If you are a nonresident alien estate or trust and your filing due date is June 15, 2010, and you need an additional five months to file (November 15, 2009), enter special condition code **E4**. Also enter special condition code **E4** on Form IT-205.

▲ Detach here ▲ Do not attach to your return.

Payment options — An estate or trust must make full payment of any balance due with this automatic extension of time to file. Pay by check or money order made payable to **New York State Income Tax** and write the estate's or trust's EIN and **2009 Income Tax** on it. If you file an online Form IT-370-PF, you must print out a payment voucher to mail with your payment to ensure that your account is properly credited.

Worksheet instructions

Form IT-205 filers only — Complete the following worksheet to determine if the estate or trust must make a payment with Form IT-370-PF.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 — Enter the amount of your New York State income tax liability for 2009 that you expect to enter on Form IT-205, line 14.

Line 2 — Enter the amount of your New York City income tax liability for 2009 that you expect to enter on Form IT-205, lines 23 and 24.

Line 3 — Enter the amount of your Yonkers income tax liability for 2009 that you expect to enter on Form IT-205, lines 25 through 27.

Line 4 — Enter the amount of sales or use tax, if any, that you will be required to report when you file your 2009 return. See the instructions for your NYS fiduciary income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 — Enter the amount of 2009 income tax already paid that you expect to enter on Form IT-205, line 37 (excluding the amount paid with Form IT-370-PF).

Worksheet	
1 New York State income tax liability for 2009	1. _____
2 New York City income tax liability for 2009 ...	2. _____
3 Yonkers income tax liability for 2009	3. _____
4 Sales and use tax due for 2009 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2009 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with your extension on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370-PF with your payment to: **EXTENSION REQUEST, PO BOX 4125, BINGHAMTON NY 13902-4125.**

If not enclosing a payment with this extension request, mail Form IT-370-PF or a copy of federal Form 7004 to: **EXTENSION REQUEST - NR, PO BOX 4126, BINGHAMTON NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN
Firm's name (or yours, if self-employed) On Time Tax Returns	▼ Preparer's SSN or PTIN 987654321
Address 370 Extension Way Albany, NY 12227	● Employer identification number 22222222
E-mail: ontime@tax.com	Mark an X if self-employed <input type="checkbox"/>



Test 3

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.	228,395		44,905
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.			500
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.	21,930	21,930	
50	Less accumulated depreciation.....	50.	21,930	21,930	
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.	0		278
57	Total assets.....	57.	228,395		45,683
Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.	226,802		43,433
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.	1,593		2,250
65	Total liabilities and capital ...	65.	228,395		45,683

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount					
144a.				144d.						
144b.				144e.						
144c.				144f.						

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		

147 Other pass-through credits

	Code	Amount		Code	Amount					
147a.				147e.						
147b.				147f.						
147c.				147g.						
147d.				147h.						

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount					
148a.				148d.						
148b.				148e.						
148c.				148f.						

2048090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning **01-01-09** and ending **12-31-09**

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204) Test Partnership 3	Partnership's EIN 1 1 5 3 5 0 1 3 0
---	---

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name Test Corp Partner 1			Partner's EIN 0 3 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit G1	50 . 00 0%	50 . 00 %
2) Loss G2	50 . 00 0%	50 . 00 %
3) Capital G3	50 . 00 0%	50 . 00 %

H Partner's share of liabilities at the end of the year

	H1	H2	H3
1) Nonrecourse			
2) Qualified nonrecourse financing			
3) Recourse			

I Partner's capital account analysis

1) Beginning capital account	I1								
2) Capital contributed during the year – cash	I2								
3) Capital contributed during the year – property	I3								
4) Current year increase (decrease)	I4							9	9 01 4
5) Withdrawals and distributions – cash	I5							9	8 54 9
6) Withdrawals and distributions – property	I6								
7) Ending capital account	I7								- 27 1 5

Tax basis GAAP Book Other (attach explanation)

1171090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date	Amount
1) First installment	K1	<input type="text"/>	<input type="text"/>
2) Second installment	K2	<input type="text"/>	<input type="text"/>
3) Third installment	K3	<input type="text"/>	<input type="text"/>
4) Fourth installment	K4	<input type="text"/>	<input type="text"/>
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K	<input type="text"/>	<input type="text"/>

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.	<input type="text"/>
2 Federal depreciation	2.	<input type="text"/>
3 Other state and local taxes	3.	<input type="text"/>
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.	<input type="text"/>
5 Taxes related to the farmers' school tax credit	5.	<input type="text"/>
6 Special additional mortgage recording tax credit	6.	<input type="text"/>
7 Other additions	7.	<input type="text"/>

Identify:

ENI and MTI subtractions

8 Dividends received	8.	<input type="text"/>
9 Foreign dividends gross-up	9.	<input type="text"/>
10 Allowable New York depreciation	10.	<input type="text"/>
11 Other subtractions	11.	<input type="text"/>

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State	B Average value everywhere
12 Total assets	12. <input type="text"/>	12. <input type="text"/>
13 Real property and marketable securities included on line 12, column B	13. <input type="text"/>	13. <input type="text"/>
14 Real property and marketable securities at fair market value (FMV)	14. <input type="text"/>	14. <input type="text"/>
15 Total liabilities	15. <input type="text"/>	15. 2 17 1 6

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.	<input type="text"/>
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.	<input type="text"/>
18 Total average value of cash on hand and on deposit	18.	<input type="text"/>
19 Total liabilities directly attributable to cash on hand and on deposit	19.	<input type="text"/>

1172090099



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.	4327.00	4328.00
				4329.00

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46.																		
47	Total receipts from the sale of goods by manufacturing	47.																		
48	Total receipts from the lending of funds	48.																		
49	Adjusted basis of qualified manufacturing property	49.																		

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A — Total amount																		
50a.	E A —																			
50b.	E A —																			
50c.	E A —																			
50d.	E A —																			
50e.	E A —																			
50f.	E A —																			

51 Total addition modifications (total of column A, lines 50a through 50f) 51.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

52 New York State subtractions

	Number	A — Total amount																		
52a.	E S —																			
52b.	E S —																			
52c.	E S —																			
52d.	E S —																			
52e.	E S —																			
52f.	E S —																			

53 Total subtraction modifications (total of column A, lines 52a through 52f) 53.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

54 Additions to federal itemized deductions

	Letter	Amount																		
54a.																				
54b.																				
54c.																				
54d.																				
54e.																				
54f.																				

55 Total additions to federal itemized deductions (add lines 54a through 54f) 55.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(continued)



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		
91	Acres of qualified conservation property	91.																		
92	Eligible school district property taxes paid	92.																		
93	Acres of qualified agricultural property converted to nonqualified use	93.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.				95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.				96d.			
96b.				96e.			
96c.				96f.			

1176090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date	Amount
1) First installment	K1	<input type="text"/>	<input type="text"/>
2) Second installment	K2	<input type="text"/>	<input type="text"/>
3) Third installment	K3	<input type="text"/>	<input type="text"/>
4) Fourth installment	K4	<input type="text"/>	<input type="text"/>
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K	<input type="text"/>	<input type="text"/>

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.	<input type="text"/>
2 Federal depreciation	2.	<input type="text"/>
3 Other state and local taxes	3.	<input type="text"/>
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.	<input type="text"/>
5 Taxes related to the farmers' school tax credit	5.	<input type="text"/>
6 Special additional mortgage recording tax credit	6.	<input type="text"/>
7 Other additions	7.	<input type="text"/>

Identify:

ENI and MTI subtractions

8 Dividends received	8.	<input type="text"/>
9 Foreign dividends gross-up	9.	<input type="text"/>
10 Allowable New York depreciation	10.	<input type="text"/>
11 Other subtractions	11.	<input type="text"/>

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State	B Average value everywhere
12 Total assets	12. <input type="text"/>	12. <input type="text"/>
13 Real property and marketable securities included on line 12, column B	13. <input type="text"/>	13. <input type="text"/>
14 Real property and marketable securities at fair market value (FMV)	14. <input type="text"/>	14. <input type="text"/>
15 Total liabilities	15. <input type="text"/>	15. 2 17 1 7

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.	<input type="text"/>
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.	<input type="text"/>
18 Total average value of cash on hand and on deposit	18.	<input type="text"/>
19 Total liabilities directly attributable to cash on hand and on deposit	19.	<input type="text"/>



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46.													
47	Total receipts from the sale of goods by manufacturing	47.													
48	Total receipts from the lending of funds	48.													
49	Adjusted basis of qualified manufacturing property	49.													

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A — Total amount													
50a.	E A —														
50b.	E A —														
50c.	E A —														
50d.	E A —														
50e.	E A —														
50f.	E A —														

51 Total addition modifications (total of column A, lines 50a through 50f) 51.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

52 New York State subtractions

	Number	A — Total amount													
52a.	E S —														
52b.	E S —														
52c.	E S —														
52d.	E S —														
52e.	E S —														
52f.	E S —														

53 Total subtraction modifications (total of column A, lines 52a through 52f) 53.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

54 Additions to federal itemized deductions

	Letter	Amount													
54a.															
54b.															
54c.															
54d.															
54e.															
54f.															

55 Total additions to federal itemized deductions (add lines 54a through 54f) 55.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(continued)



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		
91	Acres of qualified conservation property	91.																		
92	Eligible school district property taxes paid	92.																		
93	Acres of qualified agricultural property converted to nonqualified use	93.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.				95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.				96d.			
96b.				96e.			
96c.				96f.			

1176090099



Test 4

Begins on next page

Section 2 — Federal ordinary business income (loss)

Part 1 — Income from federal Form 1065

1	Gross receipts or sales	1.								14,578
2	Returns and allowances	2.								
3	Subtract line 2 from line 1	3.								14,578
4	Cost of goods sold	4.								4,119
5	Gross profit (subtract line 4 from line 3)	5.								10,459
6	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	6.								
7	Net farm profit (loss) (attach federal Form 1040, Schedule F)	7.								
8	Net gain (loss) from federal Form 4797, Part II, line 17 (attach federal Form 4797)	8.								
9	Other income (loss) (attach statement)	9.								
10	Total income (loss) (combine lines 5 through 9)	10.								10,459

Part 2 — Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11.								2,885
12	Guaranteed payments to partners	12.								
13	Repairs and maintenance	13.								
14	Bad debts	14.								
15	Rent	15.								
16	Taxes and licenses	16.								1,038
17	Interest	17.								
18	Depreciation (if required, attach federal Form 4562)	18.								
19	Depreciation reported on federal Form 1065, Schedule A and elsewhere on return	19.								
20	Subtract line 19 from line 18	20.								
21	Depletion (do not deduct oil and gas depletion)	21.								
22	Retirement plans, etc	22.								
23	Employee benefit programs	23.								
24	Other deductions (attach statement)	24.								5,168
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25.								9,091
26	Ordinary business income (loss) (subtract line 25 from line 10)	26.								1,368

Section 3 — Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

27	Inventory at beginning of year	27.								
28	Purchases less cost of items withdrawn for personal use	28.								
29	Cost of labor	29.								
30	Additional IRC section 263A costs (attach statement)	30.								
31	Other costs (attach statement)	31.								4,119
32	Total (add lines 27 through 31)	32.								4,119
33	Inventory at end of year	33.								
34	Cost of goods sold (subtract line 33 from line 32)	34.								4,119

- 35 Methods used for valuing closing inventory (mark an X in applicable boxes)
- Cost as described in federal regulations section 1.471-3
 - Lower of cost or market as described in federal regulations section 1.471-4
 - Other (specify method used and explain) _____

- 36 Was there a writedown of *subnormal* goods as described in federal regulations section 1.471-2 (c)? Yes No
- 37 Was LIFO inventory method adopted this tax year for any goods? (If Yes, attach federal Form 970.) Yes No
- 38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- 39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
- If Yes, explain _____
- _____
- _____

2042090099



Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.			
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.	0		660
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.			
50	Less accumulated depreciation.....	50.			
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.			660
<hr/>					
Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			660
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.			
65	Total liabilities and capital ...	65.			660

2043090099



Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount					
144a.				144d.						
144b.				144e.						
144c.				144f.						

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount					
147a.				147e.						
147b.				147f.						
147c.				147g.						
147d.				147h.						

Addbacks of credits and recaptures

	Code	Amount		Code	Amount					
148a.				148d.						
148b.				148e.						
148c.				148f.						

2048090099





Partnership's name (as shown on Form IT-204)
Test Partnership 4

Partnership's EIN
11 5 3 5 0 1 3 1

Entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

Table with 7 rows for additions: 1 Tax-exempt interest, 2 Federal depreciation, 3 Other state and local taxes, 4 Taxes paid to the U.S., 5 Taxes related to farmers' school tax credit, 6 Special additional mortgage recording tax credit, 7 Other additions.

Identify:

ENI and MTI subtractions

Table with 4 rows for subtractions: 8 Dividends received, 9 Foreign dividends gross-up, 10 Allowable New York depreciation, 11 Other subtractions.

Identify:

Assets and liabilities (see instructions)

Table with 4 rows for assets and liabilities, split into two columns: A Average value New York State and B Average value everywhere. Rows include Total assets, Real property and marketable securities included on line 12, Real property and marketable securities at fair market value (FMV), and Total liabilities.

Stocks, bonds, and other securities (attach list; see instructions)

Table with 4 rows for stocks, bonds, and other securities: 16 Total average value of stocks, bonds, and other securities, 17 Total liabilities directly attributable to stocks, bonds, and other securities, 18 Total average value of cash on hand and on deposit, 19 Total liabilities directly attributable to cash on hand and on deposit.

Income from stocks, bonds, and other securities (attach list; see instructions)

Table with 5 rows for income from stocks, bonds, and other securities: 20 Interest income from corporate and governmental debt instruments, 21 Interest income from bank accounts, 22 All other interest income from stocks, bonds, and other securities, 23 Dividend income from stocks, bonds, and other securities, 24 Net capital gain or loss from stocks, bonds, and other securities, 25 Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses.

1161090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning 01-01-09 and ending 12-31-09

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204) Test Partnership 4	Partnership's EIN 1 1 5 3 5 0 1 3 1
---	---

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name Test Corp Partner 1			Partner's EIN 9 8 7 6 5 4 3 2 1
Partner's address			
City	State	ZIP code	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit G1	50 . 00 0%	50 . 00 %
2) Loss G2	50 . 00 0%	50 . 00 %
3) Capital G3	50 . 00 0%	50 . 00 %

H Partner's share of liabilities at the end of the year

	H1	H2	H3
1) Nonrecourse	<input type="text"/>	<input type="text"/>	<input type="text"/>
2) Qualified nonrecourse financing	<input type="text"/>	<input type="text"/>	<input type="text"/>
3) Recourse	<input type="text"/>	<input type="text"/>	<input type="text"/>

I Partner's capital account analysis

1) Beginning capital account	I1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2) Capital contributed during the year – cash	I2	<input type="text"/>	3	00 0
3) Capital contributed during the year – property	I3	<input type="text"/>	<input type="text"/>	<input type="text"/>
4) Current year increase (decrease)	I4	<input type="text"/>	67	5
5) Withdrawals and distributions – cash	I5	<input type="text"/>	36	7 5
6) Withdrawals and distributions – property	I6	<input type="text"/>	<input type="text"/>	<input type="text"/>
7) Ending capital account	I7	<input type="text"/>	<input type="text"/>	<input type="text"/>

Tax basis GAAP Book Other (attach explanation)

1171090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date	Amount
1) First installment	K1	<input type="text"/>	<input type="text"/>
2) Second installment	K2	<input type="text"/>	<input type="text"/>
3) Third installment	K3	<input type="text"/>	<input type="text"/>
4) Fourth installment	K4	<input type="text"/>	<input type="text"/>
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K	<input type="text"/>	<input type="text"/>

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.	<input type="text"/>
2 Federal depreciation	2.	<input type="text"/>
3 Other state and local taxes	3.	<input type="text"/>
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.	<input type="text"/>
5 Taxes related to the farmers' school tax credit	5.	<input type="text"/>
6 Special additional mortgage recording tax credit	6.	<input type="text"/>
7 Other additions	7.	<input type="text"/>

Identify:

ENI and MTI subtractions

8 Dividends received	8.	<input type="text"/>
9 Foreign dividends gross-up	9.	<input type="text"/>
10 Allowable New York depreciation	10.	<input type="text"/>
11 Other subtractions	11.	<input type="text"/>

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State	B Average value everywhere
12 Total assets	12. <input type="text"/>	12. <input type="text"/> 1 65
13 Real property and marketable securities included on line 12, column B	13. <input type="text"/>	13. <input type="text"/>
14 Real property and marketable securities at fair market value (FMV)	14. <input type="text"/>	14. <input type="text"/>
15 Total liabilities	15. <input type="text"/>	15. <input type="text"/> 16 5

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.	<input type="text"/>
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.	<input type="text"/>
18 Total average value of cash on hand and on deposit	18.	<input type="text"/>
19 Total liabilities directly attributable to cash on hand and on deposit	19.	<input type="text"/>



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		
91	Acres of qualified conservation property	91.																		
92	Eligible school district property taxes paid	92.																		
93	Acres of qualified agricultural property converted to nonqualified use	93.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.				95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.				96d.			
96b.				96e.			
96c.				96f.			

1176090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 6 84	1. 6 84
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14.	14.
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15.	15.
16 Tax-exempt income and nondeductible expenses	16. 9	16. 9
17 Distributions — cash and marketable securities	17. 3 67 5	17. 3 67 5
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099



Test 5

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.	2,256		1,308
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.	4,930		
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.	79,145	79,145	
50	Less accumulated depreciation.....	50.	53,753	59,962	19,183
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.	32,578		20,491
Liabilities and capital					
			(a)	(b)	(c)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.		32,578	20,491
65	Total liabilities and capital ...	65.		32,578	20,491

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
144a.				144d.			
144b.				144e.			
144c.				144f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount		
147a.				147e.			
147b.				147f.			
147c.				147g.			
147d.				147h.			

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
148a.				148d.			
148b.				148e.			
148c.				148f.			

2048090099



M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1	03-01-2009	1,000
2) Second installment O2	06-01-2009	1,000
3) Third installment O3	09-01-2009	1,000
4) Fourth installment O4	12-01-2009	1,000
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		4,000

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 39194	1. 39194
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. -616	14. -616
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 39194	15. 39194
16 Tax-exempt income and nondeductible expenses	16. 153	16. 153
17 Distributions — cash and marketable securities	17. 45084	17. 45084
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. EA —	1722	1722
20b. EA —		
20c. EA —		
20d. EA —		
20e. EA —		
20f. EA —		
21 Total addition modifications (total of column A, lines 20a through 20f)		1722

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

Number		A - Total amount				B - New York State allocated amount			
22a.	ES -				3444				3444
22b.	ES -								
22c.	ES -								
22d.	ES -								
22e.	ES -								
22f.	ES -								

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... 23. , , , , 3444

24 Additions to federal itemized deductions

Letter	Amount			
24a.				
24b.				
24c.				
24d.				
24e.				
24f.				

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... 25. , , , , , , , , , ,

26 Subtractions from federal itemized deductions

Letter	Amount			
26a.				
26b.				
26c.				
26d.				
26e.				
26f.				

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) 27. , , , , , , , , , ,

28 New York adjustments to tax preference items 28. , , , , , , , , , ,

Partner's other information

29a. Partner's share of New York source gross income..... 29a. , , , , , 2,000

29b. Net earnings from self employment allocated to the MCTD (see instructions) 29b. , , , , , 10,000

Partner's credit information

Part 1 - Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... 30. , , , , , , , , , ,

31 Tangible property credit component 31. , , , , , , , , , ,

32 On-site groundwater remediation credit component 32. , , , , , , , , , ,



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

Table with 4 rows (33-36) and 10 columns for amounts. 33 Investments in certified EZ businesses, 34 Contributions of money to EZ community development projects, 35 Recapture of credit for investments in certified EZ businesses, 36 Recapture of credit for contributions of money to EZ community development projects.

QEZE tax reduction credit (Form IT-604)

Table with 3 rows (37-39) and 10 columns for amounts. 37 QEZE employment increase factor, 38 QEZE zone allocation factor, 39 QEZE benefit period factor.

QETC facilities, operations, and training credit (Form DTF-619)

Table with 3 rows (40-42) and 10 columns for amounts. 40 Research and development property credit component, 41 Qualified research expenses credit component, 42 Qualified high-technology training expenditures credit component.

Farmers' school tax credit (Form IT-217)

Table with 4 rows (43-46) and 10 columns for amounts. 43 Acres of qualified agricultural property, 44 Acres of qualified conservation property, 45 Eligible school district property taxes paid, 46 Acres of qualified agricultural property converted to nonqualified use.

Other pass-through credit bases and factors

Credit bases

Table with 2 columns: Code and Amount. Rows 47a-47c and 47d-47f.

Credit factors

Table with 2 columns: Code and Factor. Rows 47g-47h and 47i-47j.

Part 2 - Pass-through credits, addbacks and recaptures

Table with 3 rows (48-51) and 10 columns for amounts. 48 Long-term care insurance credit, 49 Investment credit, 50 Research and development - investment credit, 51 Other pass-through credits.

Table with 2 columns: Code and Amount. Rows 51a-51d and 51e-51h.

52 Addbacks of credits and recaptures

Table with 2 columns: Code and Amount. Rows 52a-52c and 52d-52f.

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-5	Partnership's EIN 1 1 5 3 5 0 1 3 2
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** 1 00 . 00 %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 3 3 0 0 0 0 0 0 0
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	5 0 . 0 0 %	5 0 . 0 0 %
2) Loss H2	5 0 . 0 0 %	5 0 . 0 0 %
3) Capital H3	5 0 . 0 0 %	5 0 . 0 0 %

I Partner's share of liabilities at the end of the year

	Yes	No
1) Nonrecourse I1	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2) Qualified nonrecourse financing I2	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3) Recourse I3	<input type="checkbox"/>	<input checked="" type="checkbox"/>

J Partner's capital account analysis

1) Beginning capital account J1		3 0 4 3 7
2) Capital contributed during the year – cash J2		
3) Capital contributed during the year – property J3		
4) Current year increase (decrease) J4		3 9 0 4 1
5) Withdrawals and distributions – cash J5		4 5 0 8 5
6) Withdrawals and distributions – property J6		
7) Ending capital account J7		2 4 3 9 3
8) Method of accounting (mark an X in the appropriate box)		

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1	03-01-2009	1,000
2) Second installment O2	06-01-2009	1,000
3) Third installment O3	09-01-2009	1,000
4) Fourth installment O4	12-01-2009	1,000
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		4,000

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 39194	1. 39194
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. -617	14. -617
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 39194	15. 39194
16 Tax-exempt income and nondeductible expenses	16. 153	16. 153
17 Distributions — cash and marketable securities	17. 45085	17. 45085
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —	1722	1722
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		1722

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

Number		A - Total amount				B - New York State allocated amount			
22a.	ES -				3444				3444
22b.	ES -								
22c.	ES -								
22d.	ES -								
22e.	ES -								
22f.	ES -								

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... 23. , , , , 3444

24 Additions to federal itemized deductions

Letter	Amount			
24a.				
24b.				
24c.				
24d.				
24e.				
24f.				

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... 25. , , , , , , , , , ,

26 Subtractions from federal itemized deductions

Letter	Amount			
26a.				
26b.				
26c.				
26d.				
26e.				
26f.				

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) 27. , , , , , , , , , ,

28 New York adjustments to tax preference items 28. , , , , , , , , , ,

Partner's other information

29a. Partner's share of New York source gross income..... 29a. , , , , , 1,000

29b. Net earnings from self employment allocated to the MCTD (see instructions) 29b. , , , , , 1,000

Partner's credit information

Part 1 - Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... 30. , , , , , , , , , ,

31 Tangible property credit component 31. , , , , , , , , , ,

32 On-site groundwater remediation credit component 32. , , , , , , , , , ,



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

Table with 4 rows (33-36) and 10 columns for amounts. 33 Investments in certified EZ businesses, 34 Contributions of money to EZ community development projects, 35 Recapture of credit for investments in certified EZ businesses, 36 Recapture of credit for contributions of money to EZ community development projects.

QEZE tax reduction credit (Form IT-604)

Table with 3 rows (37-39) and 10 columns for amounts. 37 QEZE employment increase factor, 38 QEZE zone allocation factor, 39 QEZE benefit period factor.

QETC facilities, operations, and training credit (Form DTF-619)

Table with 3 rows (40-42) and 10 columns for amounts. 40 Research and development property credit component, 41 Qualified research expenses credit component, 42 Qualified high-technology training expenditures credit component.

Farmers' school tax credit (Form IT-217)

Table with 4 rows (43-46) and 10 columns for amounts. 43 Acres of qualified agricultural property, 44 Acres of qualified conservation property, 45 Eligible school district property taxes paid, 46 Acres of qualified agricultural property converted to nonqualified use.

Other pass-through credit bases and factors

Credit bases

Table with 2 columns: Code and Amount. Rows 47a-47c and 47d-47f.

Credit factors

Table with 2 columns: Code and Factor. Rows 47g-47h and 47i-47j.

Part 2 - Pass-through credits, addbacks and recaptures

Table with 3 rows (48-51) and 10 columns for amounts. 48 Long-term care insurance credit, 49 Investment credit, 50 Research and development - investment credit, 51 Other pass-through credits.

Table with 2 columns: Code and Amount. Rows 51a-51d and 51e-51h.

52 Addbacks of credits and recaptures

Table with 2 columns: Code and Amount. Rows 52a-52c and 52d-52f.

1184090099





New York State Depreciation Schedule for IRC Section 168(k) Property

IT-398

Use this form only for tax years beginning after December 31, 2002, and only for property placed in service inside or outside New York State after May 31, 2003.

Name(s) as shown on return
Test Partnership V-5

Identifying number as shown on return
1 1 5 3 5 0 1 3 2

Mark an X in one box to show the income tax return you are filing and attach this form to that return.

IT-201, Resident IT-203, Nonresident and part-year resident IT-204, Partnership IT-205, Fiduciary

Part 1 — Depreciation information for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date placed in service	C Depreciable basis	D Convention	E Method	F New York depreciation deduction	G Federal depreciation deduction	
Fixtures	01-01-2004	13,050	HY	200DB	1631.00	815.00	
Equipment	01-01-2004	42,075	HY	200DB	5257.00	2629.00	
1 Enter column F and column G totals					1.	6888.00	3444.00

If you are filing Form:	transfer the column F total to:	transfer the column G total to:
IT-201	line 31	line 23
IT-203	line 29	line 22
IT-204	line 109	line 107
IT-205	line 68	line 65

Part 2 — Year-of-disposition adjustment for IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date of disposition	C Method of disposition	D Total New York depreciation deduction	E Total federal depreciation deduction
2 Enter column D and column E totals			2.	
3 Enter amount from line 2, column D or column E, whichever is larger			3.	0.00
4 Enter amount from line 2, column D or column E, whichever is smaller			4.	0.00
5 Subtract line 4 from line 3			5.	0.00

If you are filing Form:	and column D is larger than column E, transfer line 5 amount to:	and column E is larger than column D, transfer line 5 amount to:
IT-201	line 23	line 31
IT-203	line 22	line 29
IT-204	line 107	line 109
IT-205	line 65	line 68

Please file this original scannable attachment with the Tax Department.



Instructions

General instructions

For tax years beginning after December 31, 2002, New York State (NYS) does not allow the federal 30%/50% special depreciation deduction for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)), placed in service inside or outside NYS after May 31, 2003. Instead, you are allowed a NYS depreciation deduction determined under IRC section 167, as that section would have applied to the property if it had been acquired on September 10, 2001. You may take the deduction for NYS depreciation until the property is disposed of or fully depreciated.

If you claimed ACRS depreciation on your federal return for property placed in service beginning after May 31, 2003 (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)), complete Part 1.

Use this form to compute your NYS adjustments for NYS depreciation and federal depreciation deductions.

As described in IRC section 168(k)(2), *resurgence zone property* is defined as qualified property if **all** of the following apply:

- substantially all use of the property is in the resurgence zone; **and**
- the use is in the active conduct of a trade or business by the taxpayer in the resurgence zone; **and**
- the original use by the taxpayer commences after December 31, 2002.

The *resurgence zone* is defined as the area of New York County bounded on the south by a line running from the intersection of the Hudson River with the Holland Tunnel, running east to Canal Street, then running along the centerline of Canal Street to the intersection of Bowery and Canal Street. It then runs in a southeasterly direction diagonally across the Manhattan Bridge Plaza to the Manhattan Bridge, along the centerline of the Manhattan Bridge to the point where the centerline would intersect with the east bank of the East River. It is bounded on the north by a line running from the intersection of the Hudson River with the Holland Tunnel, running north along West Avenue to the intersection of Clarkson Street. It then runs east along the centerline of Clarkson Street to the intersection of Washington Avenue, then running south along the centerline of Washington Avenue to the intersection of West Houston Street. It continues east along the centerline of West Houston Street, then at the intersection of Avenue of the Americas, continues east along the centerline of East Houston Street to the east bank of the East River.

If you have an interest in a passive activity, the modifications required under Tax Law sections 612(b)(8) and (c)(16) for federal depreciation and NYS depreciation must be made for the full amounts allowable as a federal depreciation deduction (100%), even though the activity may be subject to federal loss deduction limitations. It is only under IRC section 469 (*Passive Activity Losses and Credits Limited*) that there is a limitation on passive loss deductions.

In the case of a partnership using IRC section 168 to determine depreciation, the individual partners should make the adjustments to income on their personal income tax returns. The adjustments for partners are their distributive share of NYS depreciation and federal depreciation, determined by the partnership as of the end of the partnership year ending within the partner's tax year. Form IT-398 should be completed only by the partnership, and not by each individual partner. This treatment is the same for a beneficiary of an estate or trust that is on a fiscal-year basis.

If you are a shareholder of an electing New York State S corporation, the S corporation should provide your proportionate share of the S corporation's depreciation deduction.

If you are a nonresident or part-year resident, you must complete Form IT-398 as if you were a NYS resident for the entire year. Transfer the amounts from Part 1 and Part 2 to Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information on the addition and subtraction modifications for federal and NYS depreciation, see Form IT-203-I, *Instructions for Form IT-203*.

If you are married and file a joint federal return but are required to file separate NYS returns, complete only one Form IT-398 showing the amounts from your joint federal return. Attach a schedule to each return showing each spouse's separate amounts, as if separate federal returns were filed, and explain any differences.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Enter your name and identifying number (your social security number or employer identification number) in the spaces provided on the front of this form. Mark an **X** in the box that indicates which NYS income tax return you are filing and attach this form to that return.

Part 1 — Depreciation

Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. However, land is never depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. (See Part 2 for the deduction to be taken in the year you dispose of the property.)

Column C — Enter the depreciable basis of the assets you place in service in the same year. *Depreciable basis* is the cost or other basis reduced by the part of the basis you elected to amortize or expense under IRC section 179, and any federal investment credit subtracted when computing the federal unadjusted basis of the asset.

Column D — The applicable convention determines the portion of the tax year for which the depreciation is allowable during a year property is either disposed of or placed in service. Enter in column D the convention you used from federal Form 4562, column E.

Column E — Indicate the depreciation method selected for the computation of the NYS allowable depreciation deduction. Any consistent depreciation method that would have been allowed under IRC section 167, as that section would have applied to the property if it had been acquired on September 10, 2001, without regard to section 168(k), is acceptable.

Column F — Enter your NYS depreciation deduction in column F, based on the method you elected in column E.

Column G — Enter the depreciation deduction you took on your federal return.

Part 2 — Year-of-disposition adjustment

If you dispose of IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) that you placed in service inside or outside NYS after May 31, 2003, you **must** adjust your NYS income by the difference between the total NYS depreciation deduction and the total federal depreciation deduction claimed on that property.

Column C — Enter the method used to dispose of the property. *Disposition* includes, but is not limited to, sale, exchange, transfer, and obsolescence.

Column D — Enter the total NYS depreciation deduction you claimed on the property you disposed of.

Column E — Enter the total federal depreciation deduction you claimed on your federal return for the disposition of your property.

Please file this original scannable attachment with the Tax Department.

3982090099



Test 6

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.			
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.			
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.			
50	Less accumulated depreciation.....	50.			
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.			
<hr/>					
Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.			
65	Total liabilities and capital ...	65.			

2043090099



Section 5 — Reconciliation of income (loss) per books with income (loss) per return (From federal Form 1065, Schedule M-1; see instructions. If Schedule M-3 was filed, mark an X in the box ; file Schedule M-3 and any related attachments with Form IT-204; skip Section 5 and continue with Section 6.)

66	Net income (loss) per books	66.																		
67	Income included on return not recorded on books this year, from Schedule M-1, line 2.....	67.																		
	Identify:																			
68	Guaranteed payments (other than health insurance).....	68.																		
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4.....	69.																		
	Identify:																			
70	Add lines 66 through 69.....	70.																		
71	Income recorded on books this year not included on return, from Schedule M-1, line 6	71.																		
	Identify:																			
72	Deductions included on return not charged against book income this year, from Schedule M-1, line 7	72.																		
	Identify:																			
73	Add lines 71 and 72	73.																		
74	Income (loss) (subtract line 73 from line 70).....	74.																		

Section 6 — Analysis of partners' capital accounts (from federal Form 1065, Schedule M-2)

75	Balance at beginning of year	75.																		
76	Capital contributed — cash	76.																		
77	Capital contributed — property	77.																		
78	Net income (loss) per books	78.																		
79	Other increases	79.																		
	Identify:																			
80	Add lines 75 through 79.....	80.																		
81	Distributions — cash	81.																		
82	Distributions — property.....	82.																		
83	Other decreases	83.																		
	Identify:																			
84	Add lines 81, 82, and 83	84.																		
85	Balance at end of year (subtract line 84 from line 80).....	85.																		



Section 7 — Partners' share of income, deductions, etc. (from federal Form 1065, Schedule K)

Partners' distributive share items

86 Ordinary business income (loss) **86.** , , , , 78,770
 87 Net rental real estate income (loss) (attach federal Form 8825)..... **87.** , , , ,

88a Other gross rental income (loss) **88a.** , , , , , , , , , ,
 88b Expenses from other rental activities **88b.** , , , , , , , , , ,

89 Other net rental income (loss) (subtract line 88b from line 88a) **89.** , , , , , , , , , ,
 90 Guaranteed payments **90.** , , , , , , , , , ,
 91 Interest income **91.** , , , , , , , , , ,
 92 Ordinary dividends **92.** , , , , , , , , , ,
 93 Royalties **93.** , , , , , , , , , ,
 94 Net short-term capital gain (loss) (attach federal Schedule D) **94.** , , , , , , , , , ,
 95 Net long-term capital gain (loss) (attach federal Schedule D)..... **95.** , , , , , , , , , ,
 96 Net section 1231 gain (loss) (attach federal Form 4797) **96.** , , , , , , , , , ,
 97 Other income (loss) (see instructions) **97.** , , , , , , , , , ,

Identify:

98 Section 179 deduction (attach federal Form 4562)..... **98.** , , , , , , , , , , 2,288
 99 Other deductions (see instructions) **99.** , , , , , , , , , ,

Identify:

100 Tax preference items for minimum tax (see instructions) **100.** , , , , , , , , , , 0

Identify:

101 Net earnings (loss) from self-employment **101.** , , , , , , , , , ,
 102 Tax-exempt income and nondeductible expenses (see instructions) **102.** , , , , , , , , , ,
 103 Distributions — cash and marketable securities **103.** , , , , , , , , , ,
 104 Distributions — other property **104.** , , , , , , , , , ,
 105 Other items not included above that are required to be reported separately to partners (see instr.) **105.** , , , , , , , , , ,

Identify:

Analysis of net income (loss)

106 Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1 **106.** , , , , , , , , , , 76,482

Analysis by type of partner

	A Corporate	B Individual (active)	C Individual (passive)	D Partnership	E Exempt organization	F Nominee/other
General partners						
Limited partners		76,482				

2045090099



Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a.			144d.		
144b.			144e.		
144c.			144f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
144g.			144i.			144k.		
144h.			144j.			144l.		

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount
147a.			147e.		
147b.			147f.		
147c.			147g.		
147d.			147h.		

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
148a.			148d.		
148b.			148e.		
148c.			148f.		

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-6	Partnership's EIN 1 1 3 3 6 4 1 6 4
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 6 6 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	5 0 . 0 0 %	5 0 . 0 0 %
2) Loss H2	5 0 . 0 0 %	5 0 . 0 0 %
3) Capital H3	3 3 . 3 3 %	3 3 . 3 3 %

I Partner's share of liabilities at the end of the year

	Yes	No
1) Nonrecourse I1	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2) Qualified nonrecourse financing I2	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3) Recourse I3	<input type="checkbox"/>	<input checked="" type="checkbox"/>

J Partner's capital account analysis

	Beginning	Ending
1) Beginning capital account J1	<input type="text" value=""/>	<input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/>	<input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/>	<input type="text" value=""/>
4) Current year increase (decrease) J4	<input type="text" value=""/>	<input type="text" value=""/>
5) Withdrawals and distributions – cash J5	<input type="text" value=""/>	<input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/>	<input type="text" value=""/>
7) Ending capital account J7	<input type="text" value=""/>	<input type="text" value=""/>

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 39 3 85	1. 39 38 5
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12. 1 14 4	12. 1 14 4
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 38241	15. 38241
16 Tax-exempt income and nondeductible expenses	16. 2792	16. 2792
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-6	Partnership's EIN 1 1 3 3 6 4 1 6 4
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 7 7 0 0 0 0 0 0 0
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	<input type="text" value="0.00"/> %	<input type="text" value="0.00"/> %
2) Loss H2	<input type="text" value="0.00"/> %	<input type="text" value="0.00"/> %
3) Capital H3	<input type="text" value="33.34"/> %	<input type="text" value="33.34"/> %

I Partner's share of liabilities at the end of the year

	11	12	13
1) Nonrecourse I1	<input type="text"/>	<input type="text"/>	<input type="text"/>
2) Qualified nonrecourse financing I2	<input type="text"/>	<input type="text"/>	<input type="text"/>
3) Recourse I3	<input type="text"/>	<input type="text"/>	<input type="text"/>

J Partner's capital account analysis

	J1	J2	J3	J4	J5	J6	J7
1) Beginning capital account	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2) Capital contributed during the year – cash	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3) Capital contributed during the year – property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4) Current year increase (decrease)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5) Withdrawals and distributions – cash	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6) Withdrawals and distributions – property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7) Ending capital account	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)							

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 0	1. 0
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12. 0	12. 0
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 38241	15. 38241
16 Tax-exempt income and nondeductible expenses	16. 2792	16. 2792
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-6	Partnership's EIN 1 1 3 3 6 4 1 6 4
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 3			Partner's identifying number 8 8 0 0 0 0 0 0 0
Partner's address 3 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	5 0 . 0 0 %	5 0 . 0 0 %
2) Loss H2	5 0 . 0 0 %	5 0 . 0 0 %
3) Capital H3	3 3 . 3 3 %	3 3 . 3 3 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text"/>
2) Qualified nonrecourse financing I2	<input type="text"/>
3) Recourse I3	<input type="text"/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text"/>
2) Capital contributed during the year – cash J2	<input type="text"/>
3) Capital contributed during the year – property J3	<input type="text"/>
4) Current year increase (decrease) J4	<input type="text"/>
5) Withdrawals and distributions – cash J5	<input type="text"/>
6) Withdrawals and distributions – property J6	<input type="text"/>
7) Ending capital account J7	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1	0 30 1 20 0 9	10,000
2) Second installment O2	0 60 1 20 0 9	10,000
3) Third installment O3	0 90 1 20 0 9	10,000
4) Fourth installment O4	1 10 1 20 0 9	10,000
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		40,000

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 39 385	1. 39 385
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12. 1 14 4	12. 11 4 4
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 38241	15. 38241
16 Tax-exempt income and nondeductible expenses	16. 2793	16. 2793
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		

21 Total addition modifications (total of column A, lines 20a through 20f) **21.**

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development – investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York State Depreciation Schedule for IRC Section 168(k) Property

IT-398

Use this form only for tax years beginning after December 31, 2002, and only for property placed in service inside or outside New York State after May 31, 2003.

Name(s) as shown on return
Test Partnership V-6

Identifying number as shown on return
1 1 3 3 6 4 1 6 4

Mark an X in one box to show the income tax return you are filing and attach this form to that return.

IT-201, Resident IT-203, Nonresident and part-year resident IT-204, Partnership IT-205, Fiduciary

Part 1 — Depreciation information for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date placed in service	C Depreciable basis	D Convention	E Method	F New York depreciation deduction	G Federal depreciation deduction	
Equipment	08-15-2004	179	HY	200DB	0.00	0.00	
Computers	04-01-2004	2893	HY	200DB	0.00	0.00	
1 Enter column F and column G totals					1.	0.00	0.00

If you are filing Form:	transfer the column F total to:	transfer the column G total to:
IT-201	line 31	line 23
IT-203	line 29	line 22
IT-204	line 109	line 107
IT-205	line 68	line 65

Part 2 — Year-of-disposition adjustment for IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) placed in service inside or outside New York State, beginning after May 31, 2003 (see instructions)

A Description of property (attach schedule if needed)	B Date of disposition	C Method of disposition	D Total New York depreciation deduction	E Total federal depreciation deduction
2 Enter column D and column E totals			2.	0.00
3 Enter amount from line 2, column D or column E, whichever is larger			3.	
4 Enter amount from line 2, column D or column E, whichever is smaller			4.	
5 Subtract line 4 from line 3			5.	

If you are filing Form:	and column D is larger than column E, transfer line 5 amount to:	and column E is larger than column D, transfer line 5 amount to:
IT-201	line 23	line 31
IT-203	line 22	line 29
IT-204	line 107	line 109
IT-205	line 65	line 68

Please file this original scannable attachment with the Tax Department.



Instructions

General instructions

For tax years beginning after December 31, 2002, New York State (NYS) does not allow the federal 30%/50% special depreciation deduction for Internal Revenue Code (IRC) section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)), placed in service inside or outside NYS after May 31, 2003. Instead, you are allowed a NYS depreciation deduction determined under IRC section 167, as that section would have applied to the property if it had been acquired on September 10, 2001. You may take the deduction for NYS depreciation until the property is disposed of or fully depreciated.

If you claimed ACRS depreciation on your federal return for property placed in service beginning after May 31, 2003 (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)), complete Part 1.

Use this form to compute your NYS adjustments for NYS depreciation and federal depreciation deductions.

As described in IRC section 168(k)(2), *resurgence zone property* is defined as qualified property if **all** of the following apply:

- substantially all use of the property is in the resurgence zone; **and**
- the use is in the active conduct of a trade or business by the taxpayer in the resurgence zone; **and**
- the original use by the taxpayer commences after December 31, 2002.

The *resurgence zone* is defined as the area of New York County bounded on the south by a line running from the intersection of the Hudson River with the Holland Tunnel, running east to Canal Street, then running along the centerline of Canal Street to the intersection of Bowery and Canal Street. It then runs in a southeasterly direction diagonally across the Manhattan Bridge Plaza to the Manhattan Bridge, along the centerline of the Manhattan Bridge to the point where the centerline would intersect with the east bank of the East River. It is bounded on the north by a line running from the intersection of the Hudson River with the Holland Tunnel, running north along West Avenue to the intersection of Clarkson Street. It then runs east along the centerline of Clarkson Street to the intersection of Washington Avenue, then running south along the centerline of Washington Avenue to the intersection of West Houston Street. It continues east along the centerline of West Houston Street, then at the intersection of Avenue of the Americas, continues east along the centerline of East Houston Street to the east bank of the East River.

If you have an interest in a passive activity, the modifications required under Tax Law sections 612(b)(8) and (c)(16) for federal depreciation and NYS depreciation must be made for the full amounts allowable as a federal depreciation deduction (100%), even though the activity may be subject to federal loss deduction limitations. It is only under IRC section 469 (*Passive Activity Losses and Credits Limited*) that there is a limitation on passive loss deductions.

In the case of a partnership using IRC section 168 to determine depreciation, the individual partners should make the adjustments to income on their personal income tax returns. The adjustments for partners are their distributive share of NYS depreciation and federal depreciation, determined by the partnership as of the end of the partnership year ending within the partner's tax year. Form IT-398 should be completed only by the partnership, and not by each individual partner. This treatment is the same for a beneficiary of an estate or trust that is on a fiscal-year basis.

If you are a shareholder of an electing New York State S corporation, the S corporation should provide your proportionate share of the S corporation's depreciation deduction.

If you are a nonresident or part-year resident, you must complete Form IT-398 as if you were a NYS resident for the entire year. Transfer the amounts from Part 1 and Part 2 to Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information on the addition and subtraction modifications for federal and NYS depreciation, see Form IT-203-I, *Instructions for Form IT-203*.

If you are married and file a joint federal return but are required to file separate NYS returns, complete only one Form IT-398 showing the amounts from your joint federal return. Attach a schedule to each return showing each spouse's separate amounts, as if separate federal returns were filed, and explain any differences.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Enter your name and identifying number (your social security number or employer identification number) in the spaces provided on the front of this form. Mark an **X** in the box that indicates which NYS income tax return you are filing and attach this form to that return.

Part 1 — Depreciation

Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. However, land is never depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. (See Part 2 for the deduction to be taken in the year you dispose of the property.)

Column C — Enter the depreciable basis of the assets you place in service in the same year. *Depreciable basis* is the cost or other basis reduced by the part of the basis you elected to amortize or expense under IRC section 179, and any federal investment credit subtracted when computing the federal unadjusted basis of the asset.

Column D — The applicable convention determines the portion of the tax year for which the depreciation is allowable during a year property is either disposed of or placed in service. Enter in column D the convention you used from federal Form 4562, column E.

Column E — Indicate the depreciation method selected for the computation of the NYS allowable depreciation deduction. Any consistent depreciation method that would have been allowed under IRC section 167, as that section would have applied to the property if it had been acquired on September 10, 2001, without regard to section 168(k), is acceptable.

Column F — Enter your NYS depreciation deduction in column F, based on the method you elected in column E.

Column G — Enter the depreciation deduction you took on your federal return.

Part 2 — Year-of-disposition adjustment

If you dispose of IRC section 168(k) property (except for resurgence zone property and New York liberty zone property described in IRC section 1400L(b)(2)) that you placed in service inside or outside NYS after May 31, 2003, you **must** adjust your NYS income by the difference between the total NYS depreciation deduction and the total federal depreciation deduction claimed on that property.

Column C — Enter the method used to dispose of the property. *Disposition* includes, but is not limited to, sale, exchange, transfer, and obsolescence.

Column D — Enter the total NYS depreciation deduction you claimed on the property you disposed of.

Column E — Enter the total federal depreciation deduction you claimed on your federal return for the disposition of your property.

Please file this original scannable attachment with the Tax Department.

3982090099



Test 7

Begins on next page

Section 2 — Federal ordinary business income (loss)

Part 1 — Income from federal Form 1065

1	Gross receipts or sales	1.							225419		
2	Returns and allowances	2.									
3	Subtract line 2 from line 1	3.							225419		
4	Cost of goods sold	4.							127975		
5	Gross profit (subtract line 4 from line 3)	5.							97444		
6	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	6.									
7	Net farm profit (loss) (attach federal Form 1040, Schedule F)	7.									
8	Net gain (loss) from federal Form 4797, Part II, line 17 (attach federal Form 4797)	8.									
9	Other income (loss) (attach statement)	9.									
10	Total income (loss) (combine lines 5 through 9)	10.							97444		

Part 2 — Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11.							26320		
12	Guaranteed payments to partners	12.									
13	Repairs and maintenance	13.									
14	Bad debts	14.									
15	Rent	15.							38400		
16	Taxes and licenses	16.							2829		
17	Interest	17.									15
18	Depreciation (if required, attach federal Form 4562)	18.									
19	Depreciation reported on federal Form 1065, Schedule A and elsewhere on return	19.									
20	Subtract line 19 from line 18	20.									
21	Depletion (do not deduct oil and gas depletion)	21.									
22	Retirement plans, etc	22.									
23	Employee benefit programs	23.									
24	Other deductions (attach statement)	24.							25487		
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25.							93051		
26	Ordinary business income (loss) (subtract line 25 from line 10)	26.							4393		

Section 3 — Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

27	Inventory at beginning of year	27.							12297		
28	Purchases less cost of items withdrawn for personal use	28.							123603		
29	Cost of labor	29.									
30	Additional IRC section 263A costs (attach statement)	30.									
31	Other costs (attach statement)	31.									
32	Total (add lines 27 through 31)	32.							135900		
33	Inventory at end of year	33.							7925		
34	Cost of goods sold (subtract line 33 from line 32)	34.							127975		

- 35 Methods used for valuing closing inventory (mark an X in applicable boxes)
- Cost as described in federal regulations section 1.471-3
 - Lower of cost or market as described in federal regulations section 1.471-4
 - Other (specify method used and explain) _____

- 36 Was there a writedown of *subnormal* goods as described in federal regulations section 1.471-2 (c)? Yes No
- 37 Was LIFO inventory method adopted this tax year for any goods? (If Yes, attach federal Form 970.) Yes No
- 38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- 39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
- If Yes, explain _____
- _____
- _____

2042090099



Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40 Cash.....	40.		4719		1577
41 Trade notes and accounts receivable.....	41.	16,117		15,700	
42 Less allowances for bad debts.....	42.		16,117		15,700
43 Inventories.....	43.		12,297		7,925
44 U.S. government obligations.....	44.				
45 Tax-exempt securities.....	45.				
46 Other current assets (attach statement).....	46.		32,274		37,938
47 Mortgage and real estate loans.....	47.				
48 Other investments (attach statement).....	48.				
49 Buildings and other depreciable assets.....	49.				
50 Less accumulated depreciation.....	50.				
51 Depletable assets.....	51.				
52 Less accumulated depletion.....	52.				
53 Land (net any amortization).....	53.				
54 Intangible assets (amortizable only).....	54.	500		500	
55 Less accumulated amortization.....	55.	500		500	
56 Other assets (attach statement).....	56.				
57 Total assets.....	57.		65,407		63,140
Liabilities and capital					
		(a)	(b)	(c)	(d)
58 Accounts payable.....	58.		53,262		46,004
59 Mortgages, notes, bonds payable in less than one year.....	59.				
60 Other current liabilities (attach statement).....	60.		4,935		5,533
61 All nonrecourse loans.....	61.				
62 Mortgages, notes, bonds payable in one year or more.....	62.				
63 Other liabilities (attach statement).....	63.				
64 Partners' capital accounts ...	64.		7,210		11,603
65 Total liabilities and capital ...	65.		65,407		63,140

2043090099



Please file this original scannable return with the Tax Department.

Section 8 — New York modifications (see instructions)

107 New York State additions

	Number	A — Total amount	B — New York State allocated amount
107a.	E A — 1	5 0 0	50 0
107b.	E A —		
107c.	E A —		
107d.	E A —		
107e.	E A —		
107f.	E A —		

108 Total addition modifications (total of column A, lines 107a through 107f) **108.** , , , , 500

109 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
109a.	E S —		
109b.	E S —		
109c.	E S —		
109d.	E S —		
109e.	E S —		
109f.	E S —		

110 Total subtraction modifications (total of column A, lines 109a through 109f) **110.** , , , ,

111 Additions to federal itemized deductions

	Letter	Amount
111a.		
111b.		
111c.		
111d.		
111e.		
111f.		

112 Total additions to federal itemized deductions (add lines 111a through 111f) **112.** , , , ,

113 Subtractions from federal itemized deductions

	Letter	Amount
113a.		
113b.		
113c.		
113d.		
113e.		
113f.		

114 Total subtractions from federal itemized deductions (add lines 113a through 113f) **114.** , , , ,

115 New York adjustments to tax preference items **115.** , , , ,

2046090099



Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
144a.				144d.			
144b.				144e.			
144c.				144f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount		
147a.				147e.			
147b.				147f.			
147c.				147g.			
147d.				147h.			

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
148a.				148d.			
148b.				148e.			
148c.				148f.			

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-7	Partnership's EIN 1 1 5 3 5 0 1 3 5
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 9 9 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	9 9 . 0 0 %	9 9 . 0 0 %
2) Loss H2	9 9 . 0 0 %	9 9 . 0 0 %
3) Capital H3	9 9 . 0 0 %	9 9 . 0 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Qualified nonrecourse financing I2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4) Current year increase (decrease) J4	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
5) Withdrawals and distributions – cash J5	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
7) Ending capital account J7	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
8) Method of accounting (mark an X in the appropriate box)	<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Book <input type="checkbox"/> Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

<input checked="" type="checkbox"/> NYS full-year resident	<input type="checkbox"/> Yonkers full-year resident	<input checked="" type="checkbox"/> NYC full-year resident
<input type="checkbox"/> NYS part-year resident	<input type="checkbox"/> Yonkers part-year resident	<input type="checkbox"/> NYC part-year resident
<input type="checkbox"/> NYS nonresident	<input type="checkbox"/> Yonkers nonresident	

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4349	1. 4349
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4349	15. 4349
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A — 1	495	495
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)	21. 495	

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-7	Partnership's EIN 1 1 5 3 5 0 1 3 5
--	--

- A** Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership
- B** Tax shelter registration number, if any **B**
- C** Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 1 2 0 0 0 0 0 0 0
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

- D** The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member
- E** What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership
- F** If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	1.00 %	1.00 %
2) Loss H2	1.00 %	1.00 %
3) Capital H3	1.00 %	1.00 %

I Partner's share of liabilities at the end of the year

	Beginning	Ending
1) Nonrecourse I1		
2) Qualified nonrecourse financing I2		
3) Recourse I3		51 5

J Partner's capital account analysis

1) Beginning capital account J1		-1492
2) Capital contributed during the year – cash J2		
3) Capital contributed during the year – property J3		
4) Current year increase (decrease) J4		4 4
5) Withdrawals and distributions – cash J5		
6) Withdrawals and distributions – property J6		
7) Ending capital account J7		-1448

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4 4	1. 4 4
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4 4	15. 4 4
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A — 1	5	5
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		5

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																	
34	Contributions of money to EZ community development projects	34.																	
35	Recapture of credit for investments in certified EZ businesses	35.																	
36	Recapture of credit for contributions of money to EZ community development projects	36.																	

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																	
38	QEZE zone allocation factor	38.																	
39	QEZE benefit period factor	39.																	

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																	
41	Qualified research expenses credit component	41.																	
42	Qualified high-technology training expenditures credit component	42.																	

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																	
44	Acres of qualified conservation property	44.																	
45	Eligible school district property taxes paid	45.																	
46	Acres of qualified agricultural property converted to nonqualified use	46.																	

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																	
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																	
50	Research and development — investment credit (Form IT-212)	50.																	
51	Other pass-through credits																		

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099



Test 8

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.	55,943		73,149
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.			
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.			
50	Less accumulated depreciation.....	50.			
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.	55,943		73,149
Liabilities and capital					
			(a)	(b)	(c)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.		55,943	73,149
65	Total liabilities and capital ...	65.		55,943	73,149

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
144a.				144d.			
144b.				144e.			
144c.				144f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount		
147a.				147e.			
147b.				147f.			
147c.				147g.			
147d.				147h.			

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
148a.				148d.			
148b.				148e.			
148c.				148f.			

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-8	Partnership's EIN 1 1 3 3 6 4 1 6 5
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 1 2 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 00 0 %	50 . 00 0 %
2) Loss H2	5 0 . 00 0 %	50 . 00 0 %
3) Capital H3	50 . 00 0 %	50 . 00 0 %

I Partner's share of liabilities at the end of the year

	Beginning	Ending
1) Nonrecourse I1		27,972
2) Qualified nonrecourse financing I2		
3) Recourse I3		

J Partner's capital account analysis

	Beginning	Ending
1) Beginning capital account J1		
2) Capital contributed during the year – cash J2		
3) Capital contributed during the year – property J3		8,168
4) Current year increase (decrease) J4		45,19
5) Withdrawals and distributions – cash J5		
6) Withdrawals and distributions – property J6		
7) Ending capital account J7		40,659

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4349	1. 4349
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4519	15. 4519
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-8	Partnership's EIN 1 1 3 3 6 4 1 6 5
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 2 3 0 0 0 0 0 0 0
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 00 0 %	50 . 00 0 %
2) Loss H2	5 0 . 00 0 %	50 . 00 0 %
3) Capital H3	50 . 00 0 %	50 . 00 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/>	27,971
2) Qualified nonrecourse financing I2	<input type="text" value=""/>	<input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/>	<input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/>
4) Current year increase (decrease) J4	45 1 9
5) Withdrawals and distributions – cash J5	<input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/>
7) Ending capital account J7	32,490
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

NYS full-year resident Yonkers full-year resident NYC full-year resident
 NYS part-year resident Yonkers part-year resident NYC part-year resident
 NYS nonresident Yonkers nonresident

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4519	1. 4519
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4519	15. 4519
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099



Test 9

Begins on next page

Section 2 — Federal ordinary business income (loss)

Part 1 — Income from federal Form 1065

Table with 10 rows for income calculation. Line 10 total income (loss) is 4,656.84.

Part 2 — Deductions from federal Form 1065

Table with 19 rows for deductions. Line 26 ordinary business income (loss) is 4,526.84.

Section 3 — Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

Table with 14 rows for cost of goods sold calculation. Line 34 cost of goods sold is blank.

- 35 Methods used for valuing closing inventory (mark an X in applicable boxes)
- [] Cost as described in federal regulations section 1.471-3
- [] Lower of cost or market as described in federal regulations section 1.471-4
- [] Other (specify method used and explain)

- 36 Was there a writedown of subnormal goods... Yes [] No [X]
37 Was LIFO inventory method adopted... Yes [] No [X]
38 Do the rules of IRC section 263A... Yes [] No [X]
39 Was there any change in determining quantities, cost, or valuations... Yes [] No [X]

If Yes, explain

2042090099



Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year		
		(a)	(b)	(c)	(d)	
40	Cash.....	40.	68,806		116,204	
41	Trade notes and accounts receivable.....	41.				
42	Less allowances for bad debts.....	42.				
43	Inventories.....	43.	205,136		374,210	
44	U.S. government obligations.....	44.				
45	Tax-exempt securities.....	45.				
46	Other current assets (attach statement).....	46.	26,331		38,616	
47	Mortgage and real estate loans.....	47.				
48	Other investments (attach statement).....	48.	591,141		678,954	
49	Buildings and other depreciable assets.....	49.	13,186,792		14,521,102	
50	Less accumulated depreciation.....	50.	7,997,171	5,189,621	9,055,928	5,465,174
51	Depletable assets.....	51.				
52	Less accumulated depletion.....	52.				
53	Land (net any amortization).....	53.		1,498,182		1,985,996
54	Intangible assets (amortizable only).....	54.	100,994		100,994	
55	Less accumulated amortization.....	55.	31,421	69,573	38,987	62,007
56	Other assets (attach statement).....	56.		240,517		273,144
57	Total assets.....	57.		7,891,307		8,994,305
Liabilities and capital						
			(a)	(b)	(c)	(d)
58	Accounts payable.....	58.				
59	Mortgages, notes, bonds payable in less than one year.....	59.		516,708		1,432,217
60	Other current liabilities (attach statement).....	60.		271,320		446,086
61	All nonrecourse loans.....	61.				
62	Mortgages, notes, bonds payable in one year or more.....	62.		8,530,106		8,270,362
63	Other liabilities (attach statement).....	63.		6,184		2,891
64	Partners' capital accounts ...	64.		-1,433,011		-1,157,251
65	Total liabilities and capital ...	65.		7,891,307		8,994,305

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.													
131	Contributions of money to EZ community development projects	131.													
132	Recapture of credit for investments in certified EZ businesses.....	132.													
133	Recapture of credit for contributions of money to EZ community development projects.....	133.													

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.													
135	QEZE zone allocation factor	135.													
136	QEZE benefit period factor	136.													

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.													
138	Qualified research expenses credit component	138.													
139	Qualified high-technology training expenditures credit component.....	139.													

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.											3	3	4	8	
141	Acres of qualified conservation property	141.															
142	Eligible school district property taxes paid.....	142.											6	2	7	3	8
143	Acres of qualified agricultural property converted to nonqualified use	143.															

Other pass-through credit bases and factors

Credit bases

Code	Amount	Code	Amount
144a.		144d.	
144b.		144e.	
144c.		144f.	

Credit factors

Code	Factor	Code	Factor	Code	Factor
144g.		144i.		144k.	
144h.		144j.		144l.	

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.												5	9	5	4	8
146b	Research and development – investment credit (Form IT-212).....	146b.																
147	Other pass-through credits																	

Credit bases

Code	Amount	Code	Amount
147a.		147e.	
147b.		147f.	
147c.		147g.	
147d.		147h.	

148 Addbacks of credits and recaptures

Code	Amount	Code	Amount
148a.	21 2	148d.	
148b.		148e.	
148c.		148f.	

2048090099





Partnership's name (as shown on Form IT-204)
Test Partnership V-9

Partnership's EIN

1 1 5 3 5 0 1 3 7

Entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1	Tax-exempt interest	1.									
2	Federal depreciation	2.									
3	Other state and local taxes	3.									
4	Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.									
5	Taxes related to the farmers' school tax credit	5.				6	2	73	8		
6	Special additional mortgage recording tax credit	6.									
7	Other additions	7.									

Identify:

ENI and MTI subtractions

8	Dividends received	8.									
9	Foreign dividends gross-up	9.									
10	Allowable New York depreciation	10.									
11	Other subtractions	11.									

Identify:

Assets and liabilities (see instructions)

	A	B
	Average value New York State	Average value everywhere
12	Total assets 12. 8,442,806	12. 8,442,806
13	Real property and marketable securities included on line 12, column B	13.
14	Real property and marketable securities at fair market value (FMV)	14.
15	Total liabilities	15. 1,015,556

Stocks, bonds, and other securities (attach list; see instructions)

16	Total average value of stocks, bonds, and other securities	16.									
17	Total liabilities directly attributable to stocks, bonds, and other securities	17.									
18	Total average value of cash on hand and on deposit	18.				9	30	05			
19	Total liabilities directly attributable to cash on hand and on deposit	19.									

Income from stocks, bonds, and other securities (attach list; see instructions)

20	Interest income from corporate and governmental debt instruments	20.									
21	Interest income from bank accounts	21.									
22	All other interest income from stocks, bonds, and other securities	22.									
23	Dividend income from stocks, bonds, and other securities	23.									
24	Net capital gain or loss from stocks, bonds, and other securities	24.									
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.									

1161090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning **0 1 0 1 0 9** and ending **1 2 3 1 0 9**

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
---	---

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name Test Vendor Partner 1			Partner's EIN 0 1 1 2 1 2 1 2 1
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 1 2 2 2 7	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit G1	5.360 %	5.360 %
2) Loss G2	5.360 %	5.360 %
3) Capital G3	5.360 %	5.360 %

H Partner's share of liabilities at the end of the year

	H1	H2	H3
1) Nonrecourse			
2) Qualified nonrecourse financing			
3) Recourse		5 44	12 4

I Partner's capital account analysis

1) Beginning capital account	I1	1 93 2 45 8
2) Capital contributed during the year – cash	I2	
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	2 5 136
5) Withdrawals and distributions – cash	I5	
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	1 9 57 5 94

Tax basis GAAP Book Other (attach explanation)

1171090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date				Amount			
1) First installment	K1								
2) Second installment	K2								
3) Third installment	K3								
4) Fourth installment	K4								
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K								

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.								
2 Federal depreciation	2.								
3 Other state and local taxes	3.								
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.								
5 Taxes related to the farmers' school tax credit	5.					3	36	3	
6 Special additional mortgage recording tax credit	6.								
7 Other additions	7.								

Identify:

ENI and MTI subtractions

8 Dividends received	8.								
9 Foreign dividends gross-up	9.								
10 Allowable New York depreciation	10.								
11 Other subtractions	11.								

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State					B Average value everywhere										
12 Total assets	12.			4	22	1	40	3	12.			4	22	1	40	3
13 Real property and marketable securities included on line 12, column B	13.								13.							
14 Real property and marketable securities at fair market value (FMV)	14.								14.							
15 Total liabilities	15.								15.			5	4	41	23	

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.								
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.								
18 Total average value of cash on hand and on deposit	18.					46	5	03	
19 Total liabilities directly attributable to cash on hand and on deposit	19.								

1172090099



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.													
21	Interest income from bank accounts	21.													
22	All other interest income from stocks, bonds, and other securities	22.													
23	Dividend income from stocks, bonds, and other securities	23.													
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.													
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.													
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.													
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.													
28	Total interest deductions	28.													
29	Total noninterest deductions	29.													

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46.													
47	Total receipts from the sale of goods by manufacturing	47.													
48	Total receipts from the lending of funds	48.													
49	Adjusted basis of qualified manufacturing property	49.													

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A — Total amount													
50a.	E A —														
50b.	E A —														
50c.	E A —														
50d.	E A —														
50e.	E A —														
50f.	E A —														

51 Total addition modifications (total of column A, lines 50a through 50f) 51.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

52 New York State subtractions

	Number	A — Total amount													
52a.	E S —														
52b.	E S —														
52c.	E S —														
52d.	E S —														
52e.	E S —														
52f.	E S —														

53 Total subtraction modifications (total of column A, lines 52a through 52f) 53.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

54 Additions to federal itemized deductions

	Letter	Amount													
54a.															
54b.															
54c.															
54d.															
54e.															
54f.															

55 Total additions to federal itemized deductions (add lines 54a through 54f) 55.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(continued)



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		1	80	
91	Acres of qualified conservation property	91.																				
92	Eligible school district property taxes paid	92.																		3	36	3
93	Acres of qualified agricultural property converted to nonqualified use	93.																				

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.				95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.	21	2		96d.			
96b.				96e.			
96c.				96f.			

1176090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning **0 1 0 1 0 9** and ending **1 2 3 1 0 9**

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
---	---

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name Test Vendor Partner 2			Partner's EIN 0 1 1 2 1 2 1 2 1
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 1 2 2 2 7	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

		Beginning	Ending
1) Profit	G1	2 8 . 5 6 0 %	2 8 . 5 6 0 %
2) Loss	G2	2 8 . 5 6 0 %	2 8 . 5 6 0 %
3) Capital	G3	2 8 . 5 6 0 %	2 8 . 5 6 0 %

H Partner's share of liabilities at the end of the year

1) Nonrecourse	H1		
2) Qualified nonrecourse financing	H2		
3) Recourse	H3	2 8 9 9	2 8 4

I Partner's capital account analysis

1) Beginning capital account	I1	1 2 9 1 1 7
2) Capital contributed during the year – cash	I2	
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	1 3 3 9 3 8
5) Withdrawals and distributions – cash	I5	
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	2 6 3 0 5 5

Tax basis GAAP Book Other (attach explanation)

1171090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date				Amount			
1) First installment	K1								
2) Second installment	K2								
3) Third installment	K3								
4) Fourth installment	K4								
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K								

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.								
2 Federal depreciation	2.								
3 Other state and local taxes	3.								
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.								
5 Taxes related to the farmers' school tax credit	5.						1	79	18
6 Special additional mortgage recording tax credit	6.								
7 Other additions	7.								

Identify:

ENI and MTI subtractions

8 Dividends received	8.								
9 Foreign dividends gross-up	9.								
10 Allowable New York depreciation	10.								
11 Other subtractions	11.								

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State					B Average value everywhere												
12 Total assets	12.			4	22	1	40	3	12.			4	22	1	40	3		
13 Real property and marketable securities included on line 12, column B	13.								13.									
14 Real property and marketable securities at fair market value (FMV)	14.								14.									
15 Total liabilities	15.						28	99	2	8	5	15.		28	99	2	8	5

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.								
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.								
18 Total average value of cash on hand and on deposit	18.						46	5	03
19 Total liabilities directly attributable to cash on hand and on deposit	19.								



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46.													
47	Total receipts from the sale of goods by manufacturing	47.													
48	Total receipts from the lending of funds	48.													
49	Adjusted basis of qualified manufacturing property	49.													

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A — Total amount													
50a.	E A —														
50b.	E A —														
50c.	E A —														
50d.	E A —														
50e.	E A —														
50f.	E A —														

51 Total addition modifications (total of column A, lines 50a through 50f) 51.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

52 New York State subtractions

	Number	A — Total amount													
52a.	E S —														
52b.	E S —														
52c.	E S —														
52d.	E S —														
52e.	E S —														
52f.	E S —														

53 Total subtraction modifications (total of column A, lines 52a through 52f) 53.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

54 Additions to federal itemized deductions

	Letter	Amount													
54a.															
54b.															
54c.															
54d.															
54e.															
54f.															

55 Total additions to federal itemized deductions (add lines 54a through 54f) 55.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(continued)



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		1	80	
91	Acres of qualified conservation property	91.																				
92	Eligible school district property taxes paid	92.																		3	36	3
93	Acres of qualified agricultural property converted to nonqualified use	93.																				

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.				95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.	21	2		96d.			
96b.				96e.			
96c.				96f.			

1176090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
--	--

- A** Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership
- B** Tax shelter registration number, if any **B**
- C** Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Partner 1			Partner's identifying number 0 1 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

- D** The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member
- E** What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership
- F** If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	2 1 . 1 5 %	2 1 . 1 5 %
2) Loss H2	2 1 . 1 5 %	2 1 . 1 5 %
3) Capital H3	2 1 . 1 5 %	2 1 . 1 5 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text"/>
2) Qualified nonrecourse financing I2	<input type="text"/>
3) Recourse I3	<input type="text" value="2,147,054"/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value="-1,068,392"/>
2) Capital contributed during the year - cash J2	<input type="text"/>
3) Capital contributed during the year - property J3	<input type="text"/>
4) Current year increase (decrease) J4	<input type="text" value="9,918,7"/>
5) Withdrawals and distributions - cash J5	<input type="text" value="6,010,6"/>
6) Withdrawals and distributions - property J6	<input type="text"/>
7) Ending capital account J7	<input type="text" value="-1,029,311"/>

Tax basis GAAP Book Other (attach explanation)

- K** Resident status (mark an **X** in all boxes that apply)
- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 95 7 42	1. 9 57 4 2
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5. 10 0 7	5. 1 0 07
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10. 44 2 09	10. 4 4 20 9
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13. 42	13. 4 2
14 Tax preference items for minimum tax	14. -3 6 45	14. - 3 64 5
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15.	15.
16 Tax-exempt income and nondeductible expenses	16. 41 7 29	16. 4 17 2 9
17 Distributions — cash and marketable securities	17. 60 1 06	17. 6 01 0 6
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 10 2 53	19. 1 02 5 3
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		70	8	
44	Acres of qualified conservation property	44.																				
45	Eligible school district property taxes paid	45.																		13	26	9
46	Acres of qualified agricultural property converted to nonqualified use	46.																				

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
47a.				47d.			
47b.				47e.			
47c.				47f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
47g.				47i.				47k.			
47h.				47j.				47l.			

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																						
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																			1	2	59	5
50	Research and development – investment credit (Form IT-212)	50.																						
51	Other pass-through credits																							

	Code	Amount		Code	Amount		
51a.				51e.			
51b.				51f.			
51c.				51g.			
51d.				51h.			

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
52a.	21	2		52d.			
52b.				52e.			
52c.				52f.			

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Partner 2			Partner's identifying number 7 4 7 4 7 4 7 4 7
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	2 1 . 1 4 %	2 1 . 1 4 %
2) Loss H2	2 1 . 1 4 %	2 1 . 1 4 %
3) Capital H3	2 1 . 1 4 %	2 1 . 1 4 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text"/>
2) Qualified nonrecourse financing I2	<input type="text"/>
3) Recourse I3	2 1 4 6 0 3 9

J Partner's capital account analysis

1) Beginning capital account J1	-1 1 9 1 1 5 2
2) Capital contributed during the year – cash J2	<input type="text"/>
3) Capital contributed during the year – property J3	<input type="text"/>
4) Current year increase (decrease) J4	9 9 1 4 1 7
5) Withdrawals and distributions – cash J5	8 2 2 3 6
6) Withdrawals and distributions – property J6	<input type="text"/>
7) Ending capital account J7	-1 1 7 4 2 4 7
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



M 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment	N1	
2) Second installment	N2	
3) Third installment	N3	
4) Fourth installment	N4	
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)	N	

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment	O1	
2) Second installment	O2	
3) Third installment	O3	
4) Fourth installment	O4	
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)	O	

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 95 6 98	1. 9 56 9 8
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4. 13 0 00	4. 1 3 00 0
5 Interest income	5. 10 0 6	5. 1 0 06
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10. 44 1 88	10. 4 4 18 8
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13. 42	13. 4 2
14 Tax preference items for minimum tax	14. -3 6 43	14. - 3 64 3
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 13 00 0	15. 1 30 00
16 Tax-exempt income and nondeductible expenses	16. 41 7 09	16. 4 17 0 9
17 Distributions — cash and marketable securities	17. 82 2 36	17. 8 2 23 6
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 12 0 18	19. 1 2 01 8
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.													
34	Contributions of money to EZ community development projects	34.													
35	Recapture of credit for investments in certified EZ businesses	35.													
36	Recapture of credit for contributions of money to EZ community development projects	36.													

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.													
38	QEZE zone allocation factor	38.													
39	QEZE benefit period factor	39.													

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.													
41	Qualified research expenses credit component	41.													
42	Qualified high-technology training expenditures credit component	42.													

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.												70	8
44	Acres of qualified conservation property	44.													
45	Eligible school district property taxes paid	45.											13	26	3
46	Acres of qualified agricultural property converted to nonqualified use	46.													

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
47a.				47d.			
47b.				47e.			
47c.				47f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
47g.				47i.				47k.			
47h.				47j.				47l.			

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.															
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.												1	2	58	8
50	Research and development — investment credit (Form IT-212)	50.															
51	Other pass-through credits																

	Code	Amount		Code	Amount		
51a.				51e.			
51b.				51f.			
51c.				51g.			
51d.				51h.			

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
52a.	21	2		52d.			
52b.				52e.			
52c.				52f.			

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Partner 3			Partner's identifying number 0 1 0 0 0 0 0 0 1
Partner's address 3 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	2 . 64 %	2 . 64 %
2) Loss H2	2 . 64 %	2 . 64 %
3) Capital H3	2 . 64 %	2 . 64 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	
2) Qualified nonrecourse financing I2	
3) Recourse I3	2 6 8 , 0 0 1

J Partner's capital account analysis

1) Beginning capital account J1	- 1 3 5 , 1 6 2
2) Capital contributed during the year – cash J2	
3) Capital contributed during the year – property J3	
4) Current year increase (decrease) J4	1 2 3 8 1
5) Withdrawals and distributions – cash J5	8 2 2 3 6
6) Withdrawals and distributions – property J6	
7) Ending capital account J7	- 1 2 2 , 7 8 1

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 1 9 51	1. 1 1 9 5 1
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5. 1 2 6	5. 1 2 6
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10. 5 5 18	10. 5 5 1 8
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13. 5	13. 5
14 Tax preference items for minimum tax	14.	14.
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 7 6 7 8	15. 7 6 7 8
16 Tax-exempt income and nondeductible expenses	16. 5 2 0 9	16. 5 2 0 9
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 1 2 6	19. 1 2 6
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																	8	8
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																	1	6
46	Acres of qualified agricultural property converted to nonqualified use	46.																	5	6

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
47a.				47d.			
47b.				47e.			
47c.				47f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
47g.				47i.				47k.			
47h.				47j.				47l.			

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																	1	5
50	Research and development – investment credit (Form IT-212)	50.																	7	2
51	Other pass-through credits																			

	Code	Amount		Code	Amount		
51a.				51e.			
51b.				51f.			
51c.				51g.			
51d.				51h.			

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
52a.	21	2		52d.			
52b.				52e.			
52c.				52f.			

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-9	Partnership's EIN 1 1 5 3 5 0 1 3 7
--	--

- A** Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership
- B** Tax shelter registration number, if any **B**
- C** Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Partner 4			Partner's identifying number 0 1 1 2 3 4 5 6 7
Partner's address 4 State Campus			
City Albany	State NY	ZIP code 12227	

- D** The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member
- E** What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership
- F** If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	2 1 . 1 5 %	2 1 . 1 5 %
2) Loss H2	2 1 . 1 5 %	2 1 . 1 5 %
3) Capital H3	2 1 . 1 5 %	2 1 . 1 5 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Qualified nonrecourse financing I2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/> <input type="text" value=""/> 2 1 4 7 0 5 4

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/> <input type="text" value=""/> -1 0 9 9 8 8 4
2) Capital contributed during the year – cash J2	<input type="text" value=""/> <input type="text" value=""/> 1 0 0 0 0
3) Capital contributed during the year – property J3	<input type="text" value=""/> <input type="text" value=""/>
4) Current year increase (decrease) J4	<input type="text" value=""/> <input type="text" value=""/> 9 9 1 8 7
5) Withdrawals and distributions – cash J5	<input type="text" value=""/> <input type="text" value=""/> 6 0 8 6 8
6) Withdrawals and distributions – property J6	<input type="text" value=""/> <input type="text" value=""/>
7) Ending capital account J7	<input type="text" value=""/> <input type="text" value=""/> -1 0 5 1 5 6 1
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 95 7 43	1. 9 57 4 3
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5. 10 0 6	5. 1 0 0 6
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10. 44 2 09	10. 4 4 20 9
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13. 43	13. 4 3
14 Tax preference items for minimum tax	14. -3 6 45	14. - 3 64 5
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15.	15.
16 Tax-exempt income and nondeductible expenses	16. 41 7 28	16. 4 17 2 8
17 Distributions — cash and marketable securities	17. 60 8 68	17. 6 08 6 8
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 13 0 24	19. 1 3 0 2 4
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.													
34	Contributions of money to EZ community development projects	34.													
35	Recapture of credit for investments in certified EZ businesses	35.													
36	Recapture of credit for contributions of money to EZ community development projects	36.													

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.													
38	QEZE zone allocation factor	38.													
39	QEZE benefit period factor	39.													

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.													
41	Qualified research expenses credit component	41.													
42	Qualified high-technology training expenditures credit component	42.													

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.												70	8
44	Acres of qualified conservation property	44.													
45	Eligible school district property taxes paid	45.											13	26	9
46	Acres of qualified agricultural property converted to nonqualified use	46.													

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
47a.				47d.			
47b.				47e.			
47c.				47f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
47g.				47i.				47k.			
47h.				47j.				47l.			

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.															
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.												1	2	59	4
50	Research and development – investment credit (Form IT-212)	50.															
51	Other pass-through credits																

	Code	Amount		Code	Amount		
51a.				51e.			
51b.				51f.			
51c.				51g.			
51d.				51h.			

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
52a.	21	2		52d.			
52b.				52e.			
52c.				52f.			

1184090099





Investment Credit

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return, Type of business, Identifying number as shown on return

Date you started your business in New York State, Location of the qualified property (if more than one, attach schedule)

Part 1 - Computation of credit (see Form IT-212-I, Instructions for Form IT-212)

Main computation table with rows for Individual or fiduciary, Beneficiary, Partner, S corporation shareholder, and Total. Includes instructions for lines 10-15.

Part 2 - Summary of addback of credit on early dispositions

Summary table with rows 16-21 for addback of credit on early dispositions.

Individuals - Enter the line 21 amount and code 212 on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries - Include the line 21 amount on Form IT-205, line 12.
Partnerships - Enter the line 21 amount and code 212 on Form IT-204, line 148.



Part 3 – Investments in qualified property

A Description of property (list each asset and attach schedule if needed)	B Principal use of property	C Date acquired	D Useful life in years	E Investment credit base	F Investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property (column E × Table A rate in instr.)	G Investment credit for research and development property (column E × Table B rate in instr.)
22				1,488,688		
23	Enter amount from Form IT-212-ATT, line 11				23.	
24	Enter amount from Form IT-212-ATT, line 19, column C				24.	
25	Total investment credit (add amounts in columns F and G)				25.	

Individuals – Enter the line 25, column F amount on line 1. Enter the line 25, column G amount on line 2.

Fiduciaries – Enter the line 25, column F amount on line 1 and on the *Total* line of Part 5, column C.
Enter the line 25, column G amount on line 2 and on the *Total* line of Part 5, column D.

Partnerships – See instructions.

Part 4 – Early dispositions of qualified property and addback of credit on early dispositions

A Description of property (list each asset and attach schedule if needed)	B Date acquired	C Date property ceased to qualify	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Total investment credit allowed (see instructions)	H Addback of credit on early disposition (F × G)
26							
27	Enter amount from Form IT-212-ATT, line 12						27.
28	Total (add lines 26 and 27, column H, and enter total here)						28.
29	Interest rate (see instructions)						29.
30	Multiply line 28 by line 29						30.
31	Total addback of credit on early disposition (add amounts on lines 28 and 30)						31.

Fiduciaries – Include the line 31 amount on the *Total* line of Part 5, column E.

All others – Enter the line 31 amount on line 16.

Part 5 – Beneficiary's and fiduciary's share of investment credit and addback of credit on early dispositions

A Beneficiary's name (same as in Form IT-205, Schedule C)	B Identifying number	C Share of investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property	D Share of investment credit for research and development property	E Share of addback of credit on early dispositions
Total				
Fiduciary				

Part 6 – Application of credit and computation of carryover

(see the instructions to determine if you must complete this part)

32	Total credit (from line 15)	32.		.	
33	Amount of credit that you applied against your 2009 tax (see instructions)	33.		.	
34	Subtract line 33 from line 32	34.		.	
35	Amount, if any, included on line 34 that expired in 2009 (see instructions)	35.		.	
36	Amount of credit available for carryover to 2010 (subtract line 35 from line 34)	36.		.	

2122090094



Test 10

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.	55,943		73,149
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.			
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.			
50	Less accumulated depreciation.....	50.			
51	Depletable assets.....	51.			
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.			
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.	55,943		73,149
Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.	55,943		73,149
65	Total liabilities and capital ...	65.	55,943		73,149

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a.			144d.		
144b.			144e.		
144c.			144f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
144g.			144i.			144k.		
144h.			144j.			144l.		

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount
147a.			147e.		
147b.			147f.		
147c.			147g.		
147d.			147h.		

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
148a.			148d.		
148b.			148e.		
148c.			148f.		

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-10	Partnership's EIN 1 1 3 3 6 4 1 6 6
---	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 1 2 0 0 0 0 0 0 0
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 00 0 %	50 . 00 0 %
2) Loss H2	5 0 . 00 0 %	50 . 00 0 %
3) Capital H3	50 . 00 0 %	50 . 00 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	27,972
2) Qualified nonrecourse financing I2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	
3) Recourse I3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4) Current year increase (decrease) J4	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
5) Withdrawals and distributions – cash J5	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
7) Ending capital account J7	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4349	1. 4349
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4519	15. 4519
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Partnership V-10	Partnership's EIN 1 1 3 3 6 4 1 6 6
---	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 2 3 0 0 0 0 0 0 0
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 00 0 %	50 . 00 0 %
2) Loss H2	5 0 . 00 0 %	50 . 00 0 %
3) Capital H3	50 . 00 0 %	50 . 00 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/>	27,971
2) Qualified nonrecourse financing I2	<input type="text" value=""/>	<input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/>	<input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/>
4) Current year increase (decrease) J4	45 1 9
5) Withdrawals and distributions – cash J5	<input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/>
7) Ending capital account J7	32,490
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 4519	1. 4519
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 0	14. 0
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 4519	15. 4519
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17.	17.
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19.	19.
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)		21.

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.													
34	Contributions of money to EZ community development projects	34.													
35	Recapture of credit for investments in certified EZ businesses	35.													
36	Recapture of credit for contributions of money to EZ community development projects	36.													

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.													
38	QEZE zone allocation factor	38.													
39	QEZE benefit period factor	39.													

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.													
41	Qualified research expenses credit component	41.													
42	Qualified high-technology training expenditures credit component	42.													

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.													
44	Acres of qualified conservation property	44.													
45	Eligible school district property taxes paid	45.													
46	Acres of qualified agricultural property converted to nonqualified use	46.													

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.													
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.													
50	Research and development — investment credit (Form IT-212)	50.													
51	Other pass-through credits														

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York State Depreciation Schedule

IT-399

Name(s) as shown on return **Test Partnership V-10**

Identifying number as shown on return
1 1 3 3 6 4 1 6 6

Mark an X in one box to show the income tax return you are filing and attach this form to that return.

IT-201, Resident IT-203, Nonresident and part-year resident IT-204, Partnership IT-205, Fiduciary

Part 1 — Depreciation information for property (except for section 280F property) placed in service inside or outside New York State in tax years beginning after December 31, 1980, but before January 1, 1985, and if you elect to continue using IRC section 167 depreciation for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (see instructions)

A Description of property <i>(attach schedule if needed)</i>	B Date placed in service	C Depreciable basis	D Depreciation method	E Life or rate	F New York depreciation	G Federal ACRS deduction
2003 Van	03-31-2004	18,166	ddb	5	1675.00	1046.00

1 Enter column F and column G totals **1.** 1675.00 1046.00

If you are filing Form:	transfer the column F total to:	transfer the column G total to:
IT-201	line 31	line 23
IT-203	line 29	line 22
IT-204	line 109	line 107
IT-205	line 68	line 65

Part 2 — Year-of-disposition adjustment for property (except for section 280F property) placed in service inside or outside New York State in tax years beginning after December 31, 1980, but before January 1, 1985, and for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (see instructions)

A Description of property <i>(attach schedule if needed)</i>	B Date of disposition	C Method of disposition	D Amount of New York depreciation	E Amount of ACRS deduction

2 Enter column D and column E totals **2.**

3 Enter amount from line 2, column D or column E, whichever is larger **3.**

4 Enter amount from line 2, column D or column E, whichever is smaller **4.**

5 Subtract line 4 from line 3 **5.**

If you are filing Form:	and column D is larger than column E, transfer line 5 amount to:	and column E is larger than column D, transfer line 5 amount to:
IT-201	line 23	line 31
IT-203	line 22	line 29
IT-204	line 107	line 109
IT-205	line 65	line 68

Instructions

General instructions

Use this form to compute your New York adjustments for New York depreciation and federal accelerated cost recovery system (ACRS) depreciation for property placed in service inside or outside New York State in tax years beginning after December 31, 1980, but before January 1, 1985, and if you elect to continue using Internal Revenue Code (IRC) section 167 depreciation for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994.

New York State does not allow the federal ACRS depreciation deduction for property (except for property classified as IRC section 280F property) placed in service inside or outside New York State during tax years 1981, 1982, 1983, 1984, and fiscal years beginning in 1984. You must compute your New York depreciation by using one of the methods provided for in IRC section 167 as it was in effect on December 31, 1980 (for example, straight line or declining balance). You may take the deduction for New York depreciation until the property is fully depreciated or disposed of.

Please file this original scannable attachment with the Tax Department.



For property (except for property classified as IRC section 280F property) placed in service outside New York State for tax years beginning after 1984, but before 1994, New York did not allow ACRS or MACRS depreciation under IRC section 168. Instead, New York allowed the depreciation deduction that would have been allowed under IRC section 167 as it was in effect on December 31, 1980.

However, as a result of a court decision (Reynolds), if you claimed ACRS depreciation on your federal return for property not classified as IRC section 280F property, and that property was placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was computed in accordance with the Federal Tax Reform Act of 1986), you may continue using the **pre-1981** IRC section 167 depreciation on that property, making the applicable depreciation addition and subtraction, or choose to switch to the IRC section 168 depreciation deduction.

A taxpayer choosing to switch to the IRC section 168 depreciation deduction is no longer required to make the New York depreciation addition and subtraction adjustments. If you switch to IRC section 168 depreciation, you must use IRC section 168 depreciation from this tax year forward, and must use it for all of your subject property. For more information about this property, see TSB-M-99(1), *New York Depreciation Deduction for Property Placed in Service Outside New York State in Tax Years 1985 – 1993*. This TSB-M is available on the Tax Department Web site at www.nystax.gov

If you claimed ACRS depreciation on your federal return for property placed in service during tax years 1981 through 1984 and fiscal tax years beginning in 1984 (for other than IRC section 280F property), or on property placed in service outside New York State during tax years 1985 through 1993 and fiscal tax years beginning in 1993 (for other than IRC section 280F property), and you elect to continue using IRC section 167 depreciation, complete Part 1.

If you have an interest in a passive activity, the modifications required under Tax Law sections 612(b)(25) and (c)(26) for ACRS depreciation and New York depreciation must be made for the full amounts allowable as a federal depreciation deduction (100%), even though the activity may be subject to federal loss deduction limitations. It is only under IRC section 469 (*Passive Activity Losses and Credits Limited*) that there is a limitation on passive loss deductions.

In the case of a partnership using ACRS to determine depreciation, the individual partners should make the adjustments to income on their personal income tax returns. The adjustments for partners are their distributive share of New York depreciation and federal ACRS depreciation, determined by the partnership as of the end of the partnership year ending within the partner's tax year. Form IT-399 should be completed only by the partnership, and not by each individual partner. This treatment is the same for a beneficiary of an estate or trust that is on a fiscal-year basis.

If you are a shareholder of an electing New York State S corporation, the S corporation should provide your proportionate share of the S corporation's depreciation deduction.

If you are a nonresident or part-year resident, you must complete Form IT-399 as if you were a New York State resident for the entire year. Transfer the amounts from Part 1 and Part 2 to Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*. For more information on the addition and subtraction modifications for ACRS and New York State depreciation, see Form IT-203-I, *Instructions for Form IT-203*.

If you are married and file a joint federal return but are required to file separate New York returns, complete only one Form IT-399 showing the amounts from your joint federal return. Attach a schedule to each return showing each spouse's separate amounts, as if separate federal returns were filed, and explain any differences.

Do not use this form if you are depreciating IRC section 168(k) property. For more information, see Form IT-398, *New York State Depreciation Schedule for IRC Section 168(k) Property*.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Enter your name and identifying number (your social security number or employer identification number) in the spaces provided on the front of this form. Mark the box that indicates which New York State income tax return you are filing and attach this form to that return.

Part 1 Depreciation — *Depreciation* is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. Land is never depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all of your depreciable cost or other basis, or no longer use the property in your business or for the production of income. (See Part 2 for the deduction to be taken in the year you dispose of the property.)

Column C — Enter the depreciable basis of the assets you place in service in the same year. *Depreciable basis* is the cost or other basis reduced by the part of the basis you elected to amortize or expense under IRC section 179, and any federal investment credit subtracted when computing the federal unadjusted basis of the asset.

Column D — Enter the depreciation method you elect. You must use a method that is allowed under IRC section 167, as it was in effect on December 31, 1980.

Column E — Enter the useful life of the property. You **cannot** use the ACRS recovery period when computing your New York State depreciation. You must use the useful life or rate provided for in IRC section 167. In some cases the useful life under IRC section 167 may be the same as the recovery period.

Column F — Enter your New York depreciation deduction in column F, based on the method you elected in column D.

Column G — Enter the ACRS deduction you took on your federal return.

Part 2 Year-of-disposition adjustment — If you dispose of property (except for IRC section 280F property) that you placed in service inside or outside New York State after December 31, 1980, but before January 1, 1985, or property placed in service outside New York State after December 31, 1984, but before January 1, 1994, you must adjust your New York State income by the difference between the total New York depreciation deduction and the total federal ACRS deduction claimed on that property. If you elected to switch to IRC section 168 depreciation for property placed in service outside New York State in tax years beginning after December 31, 1984, but before January 1, 1994, in the year of disposition, the adjustment should take into account only those years prior to switching to IRC section 168.

Column C — Enter the method used to dispose of the property. *Disposition* includes, but is not limited to, sale, exchange, transfer, and obsolescence.

Column D — Enter the total New York depreciation you claimed on the disposition of your property. If the property was placed in service during 1981, do not include the amount of ACRS depreciation claimed for the property on your 1981 New York State return.

Column E — Enter the total federal ACRS deduction you claimed on your federal return for the disposition of your property. If the property was placed in service during 1981, do not include the amount of ACRS depreciation claimed for the property on your 1981 federal return.

3992090099



Test 11

Begins on next page

Section 2 — Federal ordinary business income (loss)

Part 1 — Income from federal Form 1065

1	Gross receipts or sales	1.	30,804,434
2	Returns and allowances	2.	
3	Subtract line 2 from line 1	3.	30,804,434
4	Cost of goods sold	4.	
5	Gross profit (subtract line 4 from line 3)	5.	30,804,434
6	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	6.	
7	Net farm profit (loss) (attach federal Form 1040, Schedule F)	7.	
8	Net gain (loss) from federal Form 4797, Part II, line 17 (attach federal Form 4797)	8.	
9	Other income (loss) (attach statement)	9.	188,017
10	Total income (loss) (combine lines 5 through 9)	10.	30,922,451

Part 2 — Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11.	20,714,438
12	Guaranteed payments to partners	12.	
13	Repairs and maintenance	13.	395,067
14	Bad debts	14.	11,619
15	Rent	15.	331,301
16	Taxes and licenses	16.	2,072,766
17	Interest	17.	629,751
18	Depreciation (if required, attach federal Form 4562)	18.	921,180
19	Depreciation reported on federal Form 1065, Schedule A and elsewhere on return	19.	
20	Subtract line 19 from line 18	20.	921,180
21	Depletion (do not deduct oil and gas depletion)	21.	
22	Retirement plans, etc	22.	
23	Employee benefit programs	23.	615,179
24	Other deductions (attach statement)	24.	4,634,077
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25.	30,325,379
26	Ordinary business income (loss) (subtract line 25 from line 10)	26.	667,072

Section 3 — Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

27	Inventory at beginning of year	27.	
28	Purchases less cost of items withdrawn for personal use	28.	
29	Cost of labor	29.	
30	Additional IRC section 263A costs (attach statement)	30.	
31	Other costs (attach statement)	31.	
32	Total (add lines 27 through 31)	32.	
33	Inventory at end of year	33.	
34	Cost of goods sold (subtract line 33 from line 32)	34.	

- 35 Methods used for valuing closing inventory (mark an X in applicable boxes)
- Cost as described in federal regulations section 1.471-3
 - Lower of cost or market as described in federal regulations section 1.471-4
 - Other (specify method used and explain) _____

- 36 Was there a writedown of *subnormal* goods as described in federal regulations section 1.471-2 (c)? Yes No
- 37 Was LIFO inventory method adopted this tax year for any goods? (If Yes, attach federal Form 970.) Yes No
- 38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- 39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If Yes, explain _____

2042090099



Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40 Cash.....	40.		165,036		463,473
41 Trade notes and accounts receivable.....	41.	3,976,438		4,048,219	
42 Less allowances for bad debts.....	42.	20,000	3,956,438	134,000	3,914,219
43 Inventories.....	43.				
44 U.S. government obligations.....	44.				
45 Tax-exempt securities.....	45.				
46 Other current assets (attach statement).....	46.		442,428		942,286
47 Mortgage and real estate loans.....	47.				
48 Other investments (attach statement).....	48.				
49 Buildings and other depreciable assets.....	49.	10,987,426		12,054,208	
50 Less accumulated depreciation.....	50.	8,779,618	2,207,808	9,484,996	2,569,212
51 Depletable assets.....	51.				
52 Less accumulated depletion.....	52.				
53 Land (net any amortization).....	53.				
54 Intangible assets (amortizable only).....	54.				
55 Less accumulated amortization.....	55.				
56 Other assets (attach statement).....	56.				
57 Total assets.....	57.		6,771,710		7,889,190
Liabilities and capital					
		(a)	(b)	(c)	(d)
58 Accounts payable.....	58.		303,580		260,142
59 Mortgages, notes, bonds payable in less than one year.....	59.		8,294,505		954,753
60 Other current liabilities (attach statement).....	60.		1,755,949		1,981,458
61 All nonrecourse loans.....	61.				
62 Mortgages, notes, bonds payable in one year or more.....	62.		1,208,796		1,544,594
63 Other liabilities (attach statement).....	63.		31,808		367,500
64 Partners' capital accounts ...	64.		4,822,928		2,780,743
65 Total liabilities and capital ...	65.		6,771,710		7,889,190

2043090099



Please file this original scannable return with the Tax Department.

Section 7 — Partners' share of income, deductions, etc. (from federal Form 1065, Schedule K)

Partners' distributive share items

86 Ordinary business income (loss)	86.									667,072
87 Net rental real estate income (loss) (attach federal Form 8825).....	87.									6,671

88a Other gross rental income (loss)	88a.									
88b Expenses from other rental activities	88b.									

89 Other net rental income (loss) (subtract line 88b from line 88a)	89.									
90 Guaranteed payments	90.									
91 Interest income	91.								12,228	
92 Ordinary dividends	92.									
93 Royalties	93.									124
94 Net short-term capital gain (loss) (attach federal Schedule D)	94.									
95 Net long-term capital gain (loss) (attach federal Schedule D).....	95.									
96 Net section 1231 gain (loss) (attach federal Form 4797)	96.								-14,119	
97 Other income (loss) (see instructions)	97.									419,335

Identify:

98 Section 179 deduction (attach federal Form 4562).....	98.									-14,119
99 Other deductions (see instructions)	99.									419,335

Identify:

100 Tax preference items for minimum tax (see instructions)	100.									105,320
---	------	--	--	--	--	--	--	--	--	---------

Identify:

101 Net earnings (loss) from self-employment	101.									-23,539
102 Tax-exempt income and nondeductible expenses (see instructions)	102.									2,675
103 Distributions — cash and marketable securities	103.									105,320
104 Distributions — other property	104.									56,856
105 Other items not included above that are required to be reported separately to partners (see instr.)	105.									124

Identify:

Analysis of net income (loss)

106 Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	106.									
--	------	--	--	--	--	--	--	--	--	--

Analysis by type of partner

	A Corporate	B Individual (active)	C Individual (passive)	D Partnership	E Exempt organization	F Nominee/other
General partners						
Limited partners	1,081,965					2

2045090099



Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a.			144d.		
144b.			144e.		
144c.			144f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
144g.			144i.			144k.		
144h.			144j.			144l.		

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

	Code	Amount		Code	Amount
147a.	161		147e.		
147b.			147f.		
147c.			147g.		
147d.			147h.		

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
148a.			148d.		
148b.			148e.		
148c.			148f.		

2048090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204) Vendor Test Partnership V-11	Partnership's EIN 1 1 5 3 5 0 1 3 9
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name Test Partner			Partner's EIN 3 3 3 3 3 3 3 3 3
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit G1	1.000%	1.000%
2) Loss G2	1.000%	1.000%
3) Capital G3	1.000%	1.000%

H Partner's share of liabilities at the end of the year

1) Nonrecourse H1	26,091
2) Qualified nonrecourse financing H2	
3) Recourse H3	24,993

I Partner's capital account analysis

1) Beginning capital account I1	-48,258
2) Capital contributed during the year – cash I2	
3) Capital contributed during the year – property I3	
4) Current year increase (decrease) I4	12,027
5) Withdrawals and distributions – cash I5	1,053
6) Withdrawals and distributions – property I6	569
7) Ending capital account I7	-37,853

Tax basis GAAP Book Other (attach explanation)

1171090099



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date				Amount			
1) First installment	K1								
2) Second installment	K2								
3) Third installment	K3								
4) Fourth installment	K4								
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K								

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1 Tax-exempt interest	1.				
2 Federal depreciation	2.				
3 Other state and local taxes	3.				30
4 Taxes paid to the U.S., possessions of the U.S., or foreign countries	4.				
5 Taxes related to the farmers' school tax credit	5.				
6 Special additional mortgage recording tax credit	6.				
7 Other additions	7.				

Identify:

ENI and MTI subtractions

8 Dividends received	8.				
9 Foreign dividends gross-up	9.				
10 Allowable New York depreciation	10.				
11 Other subtractions	11.				270

Identify:

Partner's proportionate part of assets and liabilities (see instructions)

	A	B
	Average value New York State	Average value everywhere
12 Total assets	12. 11,479	12. 140,509
13 Real property and marketable securities included on line 12, column B	13.	13.
14 Real property and marketable securities at fair market value (FMV)	14.	14.
15 Total liabilities	15.	15. 83,515

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16 Total average value of stocks, bonds, and other securities	16.				
17 Total liabilities directly attributable to stocks, bonds, and other securities	17.				
18 Total average value of cash on hand and on deposit	18.			3,143	
19 Total liabilities directly attributable to cash on hand and on deposit	19.				

1172090099



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.																		
81	Contributions of money to EZ community development projects	81.																		
82	Recapture of credit for investments in certified EZ businesses	82.																		
83	Recapture of credit for contributions of money to EZ community development projects	83.																		

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.																		
85	QEZE zone allocation factor	85.																		
86	QEZE benefit period factor	86.																		

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.																		
88	Qualified research expenses credit component	88.																		
89	Qualified high-technology training expenditures credit component	89.																		

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.																		
91	Acres of qualified conservation property	91.																		
92	Eligible school district property taxes paid	92.																		
93	Acres of qualified agricultural property converted to nonqualified use	93.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount		
94a.				94d.			
94b.				94e.			
94c.				94f.			

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
94g.				94i.				94k.			
94h.				94j.				94l.			

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount		
95a.	161			95e.			
95b.				95f.			
95c.				95g.			
95d.				95h.			

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount		
96a.				96d.			
96b.				96e.			
96c.				96f.			

1176090099





New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2009 or tax year beginning and ending

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Vendor Test Partnership V-11	1 1 5 3 5 0 1 3 9

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name			Partner's EIN
Test Partner			4 5 5 5 5 5 5 5
Partner's address			
2 State Campus			
City	State	ZIP code	
Albany	NY	12227	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year?..... **F** Yes No

G Partner's share of profit, loss, and capital

		Beginning	Ending
1) Profit	G1	9 9 . 0 0 %	9 9 . 0 0 %
2) Loss	G2	9 9 0 0 %	9 9 0 0 %
3) Capital	G3	9 9 . 0 0 %	9 9 . 0 0 %

H Partner's share of liabilities at the end of the year

1) Nonrecourse	H1	2,583,009
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	2,474,354

I Partner's capital account analysis

1) Beginning capital account	I1	-4,774,670
2) Capital contributed during the year – cash	I2	6,401,003
3) Capital contributed during the year – property	I3	1,190,641
4) Current year increase (decrease)	I4	
5) Withdrawals and distributions – cash	I5	104,267
6) Withdrawals and distributions – property	I6	53,287
7) Ending capital account	I7	2,656,420
8) Method of accounting (mark an X in the appropriate box)		
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Book <input type="checkbox"/> Other (attach explanation)		

1171090099



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20.																		
21	Interest income from bank accounts	21.																		
22	All other interest income from stocks, bonds, and other securities	22.																		
23	Dividend income from stocks, bonds, and other securities	23.																		
24	Net capital gain or loss from stocks, bonds, and other securities.....	24.																		
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25.																		
26	Interest deductions directly attributable to stocks, bonds, and other securities	26.																		
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27.																		
28	Total interest deductions	28.																		
29	Total noninterest deductions	29.																		

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31.		
32	FMV of real estate owned	32.		
33	Real estate rented	33.		
34	Adjusted basis of inventories owned ...	34.		
35	FMV of inventories owned	35.		
36	Adjusted basis of tangible personal property owned	36.		
37	FMV of tangible personal property owned	37.		
38	Tangible personal property rented ...	38.		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39.		
40	Services performed	40.		
41	Rentals of property	41.		
42	Royalties	42.		
43	Other business receipts	43.		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44.		
45	Number of employees	45.		

Please file this original scannable form with the Tax Department.



Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46.	20,429,512
47	Total receipts from the sale of goods by manufacturing	47.	13,910,363
48	Total receipts from the lending of funds	48.	30,496,390
49	Adjusted basis of qualified manufacturing property	49.	

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A - Total amount
50a.	E A - 1	2,970
50b.	E A -	
50c.	E A -	
50d.	E A -	
50e.	E A -	
50f.	E A -	

51 Total addition modifications (total of column A, lines 50a through 50f) 51. 2,970

52 New York State subtractions

	Number	A - Total amount
52a.	E S - 9	26,722
52b.	E S -	
52c.	E S -	
52d.	E S -	
52e.	E S -	
52f.	E S -	

53 Total subtraction modifications (total of column A, lines 52a through 52f) 53. 26,722

54 Additions to federal itemized deductions

	Letter	Amount
54a.		
54b.		
54c.		
54d.		
54e.		
54f.		

55 Total additions to federal itemized deductions (add lines 54a through 54f) 55.

(continued)



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.													
81	Contributions of money to EZ community development projects	81.													
82	Recapture of credit for investments in certified EZ businesses	82.													
83	Recapture of credit for contributions of money to EZ community development projects	83.													

QEZE tax reduction credit (Form CT-604-CP)

84	QEZE employment increase factor	84.													
85	QEZE zone allocation factor	85.													
86	QEZE benefit period factor	86.													

QETC facilities, operations, and training credit (Form DTF-619)

87	Research and development property credit component	87.													
88	Qualified research expenses credit component	88.													
89	Qualified high-technology training expenditures credit component	89.													

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property	90.													
91	Acres of qualified conservation property	91.													
92	Eligible school district property taxes paid	92.													
93	Acres of qualified agricultural property converted to nonqualified use	93.													

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
94a.			94d.		
94b.			94e.		
94c.			94f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
94g.			94i.			94k.		
94h.			94j.			94l.		

Part 2 — Pass-through credits, addbacks, and recaptures

95 Pass-through credits

	Code	Amount		Code	Amount
95a.	161	159,390	95e.		
95b.			95f.		
95c.			95g.		
95d.			95h.		

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
96a.			96d.		
96b.			96e.		
96c.			96f.		

1176090099





Claim for EZ Wage Tax Credit

Tax Law — Section 606(k)

IT-601

2009 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Attach a copy of the Certificate of Eligibility and the Empire Zone Retention Certificate.

Name	▼ Taxpayer identification number(s) shown on return
Name of empire zone (EZ)	Date of EZ designation (see instructions)

Mark an X in the appropriate box to indicate the tax year for which the empire zone (EZ) wage tax credit is being claimed on this return: 1st 2nd 3rd 4th 5th

Mark an X in the box if you are a Clean Energy Enterprise (CEE) (see instructions)

Eligibility requirements — You must meet **all three** eligibility requirements below by answering Yes to questions 1, 4, and 7 before computing the EZ wage tax credit for the current tax year in Schedule A on page 2 (see instructions).

1 Were EZ wages paid during the current tax year to full-time employees in a job created in an EZ? **1.** Yes No

If you answered Yes to question 1, complete Part 1 below. If you answered No, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29.

Part 1 — Computation of average number of full-time employees in NYS for the current tax year and four-year test period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
2 Average number of full-time employees in New York State for current tax year 2.					
Number of full-time employees in NYS during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in New York State for four-year test period					

3 Average number of full-time employees in New York State for four-year test period (see instructions) **3.**

4 Does the average number of full-time employees on line 2 exceed the average number of full-time employees on line 3? **4.** Yes No

If you answered No to question 4, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 4, continue with Part 2. CEEs, see instructions.

Part 2 — Computation of average number of full-time employees in the EZ for the current tax year and four-year test period

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in the EZ					
5 Average number of full-time employees in the EZ for current tax year 5.					
Number of full-time employees in the EZ during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in the EZ for four-year test period					

6 Average number of full-time employees in the EZ for four-year test period **6.**

7 Does the average number of full-time employees on line 5 exceed the average number of full-time employees on line 6? **7.** Yes No

If you answered No to question 7, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 7, go to Schedule A to compute the credit for the current year.



Schedule A – Computation of EZ wage tax credit for the current tax year

Enter the number of full-time employees (including full-time equivalents, but excluding general executive officers) that were employed in the zone as of the zone designation date.

Part 1 – Computation of EZ wage tax credit for qualified targeted employees (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
8 Average number of qualified targeted employees					8.
9 Wage tax credit for each employee					9. 3000 00
10 Amount of EZ wage tax credit for qualified targeted employees (multiply line 8 by line 9)					10.

List below each qualified targeted employee used to compute the EZ wage tax credit on line 10 (include their social security numbers) Attach Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>

Attach additional sheets if necessary.

Part 2 – Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 1 (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
11 Average number of qualified employees					11.
12 Wage tax credit for each employee					12. 1500 00
13 Amount of EZ wage tax credit (multiply line 11 by line 12)					13.

List below each employee used to compute the EZ wage tax credit on line 13 (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>

Attach additional sheets if necessary.

(continued)



Part 3 (for taxpayers certified in an investment zone only) — Computation of EZ wage tax credit for qualified targeted employees whose wages are more than \$40,000 for the tax year

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
14 Average number of qualified targeted employees					14.
15 Wage tax credit for each employee					15. 3500 00
16 Amount of EZ wage tax credit for qualified targeted employees (multiply line 14 by line 15)					16.

List below each qualified targeted employee used to compute the EZ wage tax credit on line 16 (include their social security numbers) Attach Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Attach additional sheets if necessary.

Part 4 (for taxpayers certified in an investment zone only) — Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 3, whose wages are more than \$40,000 for the tax year

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
17 Average number of qualified employees					17.
18 Wage tax credit for each employee					18. 2000 00
19 Amount of EZ wage tax credit (multiply line 17 by line 18)					19.

List below each employee used to compute the EZ wage tax credit on line 19 (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number

Attach additional sheets if necessary.

Part 5 — Computation of EZ wage tax credit for the current tax year

20 EZ wage tax credit for the current tax year (add lines 10, 13, 16 and 19; see instructions)	20.		
---	------------	--	--

Fiduciaries — Include the line 20 amount in the *Total* line of Schedule D, column C.

All others — Enter the line 20 amount on Schedule E, line 25.



Schedule E – Computation of the EZ wage tax credit allowed for the current tax year

Part 1 – Computation of available EZ wage tax credit

Individuals (including sole proprietors) and partnerships	25	Enter the amount from Schedule A, line 20	25.		.	
Partners, S corporation shareholders, and beneficiaries	26	Enter the total from Schedule C, line 24	26.		.	
Fiduciaries	27	Enter the amount from Schedule D, fiduciary line, column C ...	27.		.	
28		EZ wage tax credit computed for the current tax year (add lines 25 through 27)	28.		.	
29		Enter the available carryover of unused EZ wage tax credit from preceding period(s)	29.		.	
30		Total EZ wage tax credit available for the current tax year (add lines 28 and 29)	30.		.	

Partnerships – Enter the line 30 amount and code **161** on Form IT-204, line 147.

All others – Continue on line 31.

Part 2 – Computation of EZ wage tax credit limitation

31	Enter your tax from Form IT-201, IT-203, or IT-205 (see instructions)	31.		.	
32	Fifty percent limitation (multiply line 31 by 50% (.5))	32.		.	

Part 3 – Computation of EZ wage tax credit used for the current tax year

33	Enter the amount from line 30	33.		.	
34	Enter the amount from line 31 (after deducting nonrefundable or noncarryover credits, if any)	34.		.	
35	Enter the amount from line 32	35.		.	
36	EZ wage tax credit used for the current tax year (enter the lesser of lines 33, 34, or 35 above)	36.		.	

Individuals – Enter the line 36 amount and code **161** on Form IT-201-ATT, line 6, or Form IT-203-ATT, line 7.

Fiduciaries – Include the line 36 amount on Form IT-205, line 10.

Part 4 – Computation of EZ wage tax credit carryforward

37	EZ wage tax credit available as a carryforward (subtract line 36 from line 30)	37.		.	
----	--	-----	--	---	--

Schedule F – Computation of refundable portion of EZ wage tax credit

38	Qualified businesses only: refund of EZ wage tax credit (enter the lesser of line 28 or line 37; see instructions)	38.		.	
39	Refund percentage (50% (.5))	39.		.	50
40	Refundable EZ wage tax credit (multiply line 38 by line 39)	40.		.	

Individuals – Enter the line 40 amount and code **161** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Fiduciaries – Include the line 40 amount on Form IT-205, line 33.

41	EZ wage tax credit available as a carryforward after refundable wage tax credit (subtract line 40 from line 37)	41.		.	
----	---	-----	--	---	--

1615090094



Test 12

Begins on next page

Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash.....	40.	2,578		2,981
41	Trade notes and accounts receivable.....	41.			
42	Less allowances for bad debts.....	42.			
43	Inventories.....	43.			
44	U.S. government obligations.....	44.			
45	Tax-exempt securities.....	45.			
46	Other current assets (attach statement).....	46.			
47	Mortgage and real estate loans.....	47.			
48	Other investments (attach statement).....	48.			
49	Buildings and other depreciable assets.....	49.	314,253	314,253	
50	Less accumulated depreciation.....	50.	314,078	175	314,252
51	Depletable assets.....	51.			1
52	Less accumulated depletion.....	52.			
53	Land (net any amortization).....	53.		50,000	50,000
54	Intangible assets (amortizable only).....	54.			
55	Less accumulated amortization.....	55.			
56	Other assets (attach statement).....	56.			
57	Total assets.....	57.		52,753	52,982
Liabilities and capital					
			(a)	(b)	(c)
58	Accounts payable.....	58.			
59	Mortgages, notes, bonds payable in less than one year.....	59.			
60	Other current liabilities (attach statement).....	60.			
61	All nonrecourse loans.....	61.			
62	Mortgages, notes, bonds payable in one year or more.....	62.			
63	Other liabilities (attach statement).....	63.			
64	Partners' capital accounts ...	64.		52,753	52,982
65	Total liabilities and capital ...	65.		52,753	52,982

2043090099



Please file this original scannable return with the Tax Department.

Section 8 — New York modifications (see instructions)

107 New York State additions

	Number	A — Total amount	B — New York State allocated amount
107a.	E A — 1	500	500
107b.	E A —		
107c.	E A —		
107d.	E A —		
107e.	E A —		
107f.	E A —		

108 Total addition modifications (total of column A, lines 107a through 107f) **108.** , , , , , 500

109 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
109a.	E S —		
109b.	E S —		
109c.	E S —		
109d.	E S —		
109e.	E S —		
109f.	E S —		

110 Total subtraction modifications (total of column A, lines 109a through 109f) **110.** , , , , ,

111 Additions to federal itemized deductions

	Letter	Amount
111a.		
111b.		
111c.		
111d.		
111e.		
111f.		

112 Total additions to federal itemized deductions (add lines 111a through 111f) **112.** , , , , ,

113 Subtractions from federal itemized deductions

	Letter	Amount
113a.		
113b.		
113c.		
113d.		
113e.		
113f.		

114 Total subtractions from federal itemized deductions (add lines 113a through 113f) **114.** , , , , ,

115 New York adjustments to tax preference items **115.** , , , , ,

2046090099



Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount					
144a.				144d.						
144b.				144e.						
144c.				144f.						

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

Credit bases

	Code	Amount		Code	Amount					
147a.				147e.						
147b.				147f.						
147c.				147g.						
147d.				147h.						

Addbacks of credits and recaptures

	Code	Amount		Code	Amount					
148a.				148d.						
148b.				148e.						
148c.				148f.						

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Vendor Test V-12	Partnership's EIN 1 1 5 3 5 0 1 4 0
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 4 4 4 4 4 4 4 4 4
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	33 . 33 %	33 . 33 %
2) Loss H2	33 . 33 %	33 . 33 %
3) Capital H3	3 3 3 3 %	3 3 . 3 3 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Qualified nonrecourse financing I2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Capital contributed during the year – cash J2	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
3) Capital contributed during the year – property J3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
4) Current year increase (decrease) J4	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
5) Withdrawals and distributions – cash J5	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
6) Withdrawals and distributions – property J6	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
7) Ending capital account J7	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|---|---|--|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input checked="" type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
- 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 11,969	1. 11,969
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 59	14. 59
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 11,969	15. 11,969
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17. 11,894	17. 11,894
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 0	19. 0
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. EA — 1	166	
20b. EA —		
20c. EA —		
20d. EA —		
20e. EA —		
20f. EA —		
21 Total addition modifications (total of column A, lines 20a through 20f)	21. 166	

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Vendor Test V-12	Partnership's EIN 1 1 5 3 5 0 1 4 0
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 0 1 4 3 2 1 1 1 1
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	33 . 34 %	33 . 34 %
2) Loss H2	33 . 34 %	33 . 34 %
3) Capital H3	3 3 3 4 %	3 3 3 4 %

I Partner's share of liabilities at the end of the year

	Yes	No
1) Nonrecourse I1	<input type="checkbox"/>	<input type="checkbox"/>
2) Qualified nonrecourse financing I2	<input type="checkbox"/>	<input type="checkbox"/>
3) Recourse I3	<input type="checkbox"/>	<input type="checkbox"/>

J Partner's capital account analysis

1) Beginning capital account J1	17,585
2) Capital contributed during the year – cash J2	
3) Capital contributed during the year – property J3	
4) Current year increase (decrease) J4	11,973
5) Withdrawals and distributions – cash J5	11,894
6) Withdrawals and distributions – property J6	
7) Ending capital account J7	17,664

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> NYS full-year resident | <input checked="" type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 11,973	1. 11,973
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 58	14. 58
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 11,973	15. 11,973
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17. 11,894	17. 11,894
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 0	19. 0
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A — 1	167	
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)	21. 167	

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Vendor Test V-12	Partnership's EIN 1 1 5 3 5 0 1 4 0
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 3			Partner's identifying number 0 1 4 3 2 1 1 1 2
Partner's address 3 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	33 . 33 %	33 . 33 %
2) Loss H2	33 . 33 %	33 . 33 %
3) Capital H3	3 3 3 3 %	3 3 . 3 3 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/>
2) Qualified nonrecourse financing I2	<input type="text" value=""/>
3) Recourse I3	<input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text" value=""/>	17,585
2) Capital contributed during the year – cash J2	<input type="text" value=""/>	
3) Capital contributed during the year – property J3	<input type="text" value=""/>	
4) Current year increase (decrease) J4	<input type="text" value=""/>	11,969
5) Withdrawals and distributions – cash J5	<input type="text" value=""/>	11,894
6) Withdrawals and distributions – property J6	<input type="text" value=""/>	
7) Ending capital account J7	<input type="text" value=""/>	17,660

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|---|---|--|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input checked="" type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input checked="" type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. 11,969	1. 11,969
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5.	5.
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14. 58	14. 58
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15. 11,969	15. 11,969
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17. 11,894	17. 11,894
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 0	19. 0
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A — 1	167	
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		
21 Total addition modifications (total of column A, lines 20a through 20f)	167	

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 — Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development — investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.			51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





Yonkers Nonresident Partner Allocation

Name (as shown on Form IT-204)	Employer identification number
--------------------------------	--------------------------------

Part 1

Number of Yonkers nonresident partners	
--	--

Part 2

	A Total amount reported on federal Form 1065, Schedule K, line 14a, or federal Form 1065-B, Schedule K, line 13a	B Total Yonkers amount
Partnership's net earnings from self-employment		

Part 3 – Formula basis allocation of income (if books do not reflect income earned in Yonkers) (see instructions on back)

Items used as factors	A Totals - in and out of Yonkers	B Yonkers amounts	C Percent column B is of column A
1 Real property owned	1.		
2 Real property rented from others	2.		
3 Tangible personal property owned	3.		
4 Property percentage (add lines 1, 2, and 3; see instructions)	4.		%
5 Payroll percentage (see instructions)	5.		%
6 Gross income percentage (see instructions)	6.		%
7 Total of percentages (add column C, lines 4, 5, and 6)			7. style="text-align:right">%
8 Business allocation percentage (divide line 7 by three, or by actual number of percentages if less than three)			8. style="text-align:right">%

- This form, when complete, constitutes the return required under the Yonkers local law.
- **Attach this form to Form IT-204, Partnership Return.**

▼ Paid preparer's use only ▼	
Preparer's signature	▼ SSN or PTIN:
Firm's name (or yours, if self-employed)	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date
E-mail:	

▼ Sign here ▼	
Signature of general partner	
Date	▼ Daytime phone number
E-mail:	

Please file this original scannable form with the Tax Department.



Instructions

General information

Who must file

Every partnership doing business in Yonkers and having a partner who is a nonresident of Yonkers must complete Form Y-204. Attach Form Y-204 to your Form IT-204, **Partnership Return**.

A partnership is *doing business in Yonkers* if:

- it maintains or operates in Yonkers an office, a shop, a store, a warehouse, a factory, an agency, or other place where its affairs are systematically and regularly carried on; or
- it performs a series of acts or transactions in Yonkers with regularity and continuity for livelihood or profit, as distinguished from isolated or incidental transactions.

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Specific instructions

Print or type the partnership name and employer identification number in the spaces provided.

Part 1 — Enter in this part the number of partners who are nonresidents of Yonkers.

Part 2 Column A — Enter in this column the total amount of net earnings from self-employment of the partnership as reported on federal Form 1065, Schedule K, line 14a, or federal Form 1065-B, Schedule K, line 13a.

Part 2 Column B — Enter in this column the amount of net earnings from self-employment from Yonkers. If the partnership carries on a business both in and out of Yonkers and maintains records from which the Yonkers income can be determined, enter in this column the net earnings from self-employment derived from Yonkers sources as determined from the books of account (attach computation).

A partnership carrying on business in and out of Yonkers that does not maintain books and records from which the Yonkers net earnings from self-employment can be determined must use the business allocation percentage computed in Part 3, line 8.

Part 3 — Complete Part 3 if the partnership carries on business both in and out of Yonkers but does not maintain books and records from which the Yonkers net earnings from self-employment can be determined.

Even though Part 3 may not fairly and equitably reflect the income from Yonkers and an authorized alternate allocation method is used, Part 3 must still be completed. A detailed explanation of the authorized alternate method used to determine the Yonkers income must be attached with full details of any changes increasing or decreasing the amount of Yonkers income computed by the authorized alternate method.

Property percentage — lines 1, 2, 3, and 4

Figure the average value of real and tangible personal property connected with the partnership by completing lines 1, 2, 3, and 4.

Line 1 Real property owned — Enter in column A the average value of all real property owned by the business. Enter in column B the average value of real property located within Yonkers.

The average value of the property is determined by (1) adding its adjusted basis at the beginning of the tax year to its adjusted basis at the end of the tax year and (2) dividing by two.

Line 2 Real property rented from others — The value of real property rented to the business and to be included in line 2 is eight times the gross rent payable during the tax year for which the return is filed. However, if a building is erected on leased land by or on behalf of the business, the value of the building is determined in the same manner as if it were owned by the business.

The term *gross rent* includes any amount payable for the use or possession of real property, or any part thereof, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise; any amount payable as additional rent, or in lieu of rent, such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; and a portion of the cost of any improvement to real property made by or on behalf of the business that reverts to the owner or lessor upon termination of a lease or other arrangement.

Line 3 Tangible personal property owned — Enter in column A the average value (determined in accordance with the instructions for line 1) of all tangible personal property (including any inventory) owned by the business. Enter in column B the average value of tangible personal property located in Yonkers.

Line 4 Property percentage — Add lines 1, 2, and 3 in columns A and B, and enter the total on line 4. Divide the column B total by the column A total and round the result to the fourth decimal place. For example, if the total in column A is \$15,000 and the total in column B is \$10,000, divide \$10,000 by the \$15,000 and enter the result (.6667) as a percentage (66.67%) in column C.

Line 5 Payroll percentage — The amounts to be entered on line 5 include wages and other personal service compensation paid only to **employees** of the partnership. Do not include payments to nonemployees such as independent contractors and independent sales agents. Enter on line 5 in column A the total wages and personal service compensation paid to employees during the tax year for partnership operations carried on both in and out of Yonkers. Enter on line 5 in column B the amount of that pay for operations carried on in Yonkers. Operations are considered to be carried on in Yonkers if the employee works in or travels out of an office or other place of business located in Yonkers. If on Form IT-204, Section 8, line 109 you subtracted an amount based on wages not allowed because of a federal credit under IRC section 280C, this change should be reflected here in wages and salaries paid during the year. Divide the column B total by the column A total. Round the result to the fourth decimal place and enter it as a percentage in column C.

Line 6 Gross income percentage — The amount to be entered on line 6 in column A is total gross sales made or charges for services performed by the partners or by employees, agents, agencies, or independent contractors of the partnership in and out of Yonkers. The amount to be entered on line 6 in column B is the part of total gross sales or charges that represents sales made or services performed by or through an agency in Yonkers. This includes sales made or services performed by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the partnership (or its agencies) located in Yonkers.

Signatures — A general partner must sign Form Y-204.

If you pay someone to prepare Form Y-204, the paid preparer must also sign it and fill in the required information in the paid preparer's area. If someone prepares the form for you and does not charge you, that person should not sign it.

Note to paid preparers — When signing a taxpayer's New York State income tax return, you must use the number (social security number or federal preparers tax identification number) that you use when preparing federal income tax returns. If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information see Form IT-204-I, *Instructions for Form IT-204*.

Please file this original scannable form with the Tax Department.

2472090094



Test 13

Begins on next page

Section 2 — Federal ordinary business income (loss)

Part 1 — Income from federal Form 1065

Table with 10 rows for income items: 1 Gross receipts or sales, 2 Returns and allowances, 3 Subtract line 2 from line 1, 4 Cost of goods sold, 5 Gross profit, 6 Ordinary income (loss) from other partnerships, 7 Net farm profit (loss), 8 Net gain (loss) from federal Form 4797, 9 Other income (loss), 10 Total income (loss).

Part 2 — Deductions from federal Form 1065

Table with 19 rows for deduction items: 11 Salaries and wages, 12 Guaranteed payments to partners, 13 Repairs and maintenance, 14 Bad debts, 15 Rent, 16 Taxes and licenses, 17 Interest, 18 Depreciation, 19 Depreciation reported on federal Form 1065, 20 Subtract line 19 from line 18, 21 Depletion, 22 Retirement plans, etc, 23 Employee benefit programs, 24 Other deductions, 25 Total deductions, 26 Ordinary business income (loss).

Section 3 — Cost of goods sold (from federal Form 1065, Schedule A; see instructions)

Table with 14 rows for cost of goods sold items: 27 Inventory at beginning of year, 28 Purchases less cost of items withdrawn for personal use, 29 Cost of labor, 30 Additional IRC section 263A costs, 31 Other costs, 32 Total, 33 Inventory at end of year, 34 Cost of goods sold.

- 35 Methods used for valuing closing inventory (mark an X in applicable boxes)
 Cost as described in federal regulations section 1.471-3
 Lower of cost or market as described in federal regulations section 1.471-4
 Other (specify method used and explain)

- 36 Was there a writedown of subnormal goods as described in federal regulations section 1.471-2 (c)? Yes No
37 Was LIFO inventory method adopted this tax year for any goods? (If Yes, attach federal Form 970.) Yes No
38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If Yes, explain

2042090099



Section 4 — Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40 Cash.....	40.				
41 Trade notes and accounts receivable.....	41.				
42 Less allowances for bad debts.....	42.				
43 Inventories.....	43.				
44 U.S. government obligations.....	44.				
45 Tax-exempt securities.....	45.				
46 Other current assets (attach statement).....	46.		20,000		24,957
47 Mortgage and real estate loans.....	47.				
48 Other investments (attach statement).....	48.				
49 Buildings and other depreciable assets.....	49.	3,119,601		3,205,608	
50 Less accumulated depreciation.....	50.	33,087	3,086,514	146,676	3,058,932
51 Depletable assets.....	51.				
52 Less accumulated depletion.....	52.				
53 Land (net any amortization).....	53.		621,263		621,263
54 Intangible assets (amortizable only).....	54.			62,025	
55 Less accumulated amortization.....	55.			1,896	60,129
56 Other assets (attach statement).....	56.				
57 Total assets.....	57.		3,812,871		3,916,282
Liabilities and capital					
		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58 Accounts payable.....	58.				
59 Mortgages, notes, bonds payable in less than one year.....	59.				39,403
60 Other current liabilities (attach statement).....	60.		33,200		44,983
61 All nonrecourse loans.....	61.		3,840,685		4,092,302
62 Mortgages, notes, bonds payable in one year or more.....	62.				
63 Other liabilities (attach statement).....	63.				
64 Partners' capital accounts ...	64.		<61,014>		<260,406>
65 Total liabilities and capital ...	65.		3,812,871		3,916,828

2043090099



Please file this original scannable return with the Tax Department.

Section 11 (continued)

EZ capital tax credit (Form IT-602)

130	Investments in certified EZ businesses.....	130.																		
131	Contributions of money to EZ community development projects	131.																		
132	Recapture of credit for investments in certified EZ businesses.....	132.																		
133	Recapture of credit for contributions of money to EZ community development projects.....	133.																		

QEZE tax reduction credit (Form IT-604)

134	QEZE employment increase factor	134.																		
135	QEZE zone allocation factor	135.																		
136	QEZE benefit period factor	136.																		

QETC facilities, operations, and training credit (Form DTF-619)

137	Research and development property credit component	137.																		
138	Qualified research expenses credit component	138.																		
139	Qualified high-technology training expenditures credit component.....	139.																		

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140.																		
141	Acres of qualified conservation property	141.																		
142	Eligible school district property taxes paid.....	142.																		
143	Acres of qualified agricultural property converted to nonqualified use	143.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount					
144a.				144d.						
144b.				144e.						
144c.				144f.						

Credit factors

	Code	Factor		Code	Factor		Code	Factor			
144g.				144i.				144k.			
144h.				144j.				144l.			

Part 2 – Pass-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249).....	145.																		
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a.																		
146b	Research and development – investment credit (Form IT-212).....	146b.																		
147	Other pass-through credits																			

	Code	Amount		Code	Amount					
147a.	256			147e.						
147b.				147f.						
147c.				147g.						
147d.		7,500		147h.						

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount					
148a.				148d.						
148b.				148e.						
148c.				148f.						

2048090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Income Partner V-13	Partnership's EIN 1 1 5 3 5 0 1 4 1
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 1			Partner's identifying number 1 1 1 1 2 2 2 2 3
Partner's address 1 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 0 0 %	5 0 . 0 0 %
2) Loss H2	5 0 . 0 0 %	5 0 . 0 0 %
3) Capital H3	5 0 . 0 0 %	5 0 . 0 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	
2) Qualified nonrecourse financing I2	2,046,151
3) Recourse I3	

J Partner's capital account analysis

1) Beginning capital account J1	-30,508
2) Capital contributed during the year – cash J2	11,000
3) Capital contributed during the year – property J3	
4) Current year increase (decrease) J4	-83,696
5) Withdrawals and distributions – cash J5	27,000
6) Withdrawals and distributions – property J6	
7) Ending capital account J7	-130,204

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. -84,608	1. -84,608
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5. 912	5. 912
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14.	14.
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15.	15.
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17. 27,000	17. 27,000
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 912	19. 912
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		

21 Total addition modifications (total of column A, lines 20a through 20f) 21.

1182090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.																		
34	Contributions of money to EZ community development projects	34.																		
35	Recapture of credit for investments in certified EZ businesses	35.																		
36	Recapture of credit for contributions of money to EZ community development projects	36.																		

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.																		
38	QEZE zone allocation factor	38.																		
39	QEZE benefit period factor	39.																		

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.																		
41	Qualified research expenses credit component	41.																		
42	Qualified high-technology training expenditures credit component	42.																		

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.																		
44	Acres of qualified conservation property	44.																		
45	Eligible school district property taxes paid	45.																		
46	Acres of qualified agricultural property converted to nonqualified use	46.																		

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.																		
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.																		
50	Research and development – investment credit (Form IT-212)	50.																		
51	Other pass-through credits																			

	Code	Amount		Code	Amount
51a.	256	3,750	51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





New York Partner's Schedule K-1

Tax Law — Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2009 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-1, *Partner's Instructions for Form IT-204-IP* (available at www.nystax.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204) Test Income Partner V-13	Partnership's EIN 1 1 5 3 5 0 1 4 1
--	--

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage **C** . %

Partner's information (see instructions)

Partner's name Test Income Partner 2			Partner's identifying number 0 1 0 0 0 0 0 0 1
Partner's address 2 State Campus			
City Albany	State NY	ZIP code 12227	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	50 . 0 0 %	5 0 . 0 0 %
2) Loss H2	5 0 . 0 0 %	5 0 . 0 0 %
3) Capital H3	5 0 0 0 %	5 0 0 0 %

I Partner's share of liabilities at the end of the year

1) Nonrecourse I1	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>
2) Qualified nonrecourse financing I2	2,046,151
3) Recourse I3	<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>

J Partner's capital account analysis

1) Beginning capital account J1	30,508
2) Capital contributed during the year – cash J2	11,000
3) Capital contributed during the year – property J3	
4) Current year increase (decrease) J4	83,696
5) Withdrawals and distributions – cash J5	27,000
6) Withdrawals and distributions – property J6	
7) Ending capital account J7	98,202

Tax basis GAAP Book Other (attach explanation)

K Resident status (mark an **X** in all boxes that apply)

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known ... **L**

1181090099



M 1) Was Form IT-2658-E filed with the partnership? M1 Yes No
 2) Was Form MTA-405-E filed with the partnership? M2 Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment N2		
3) Third installment N3		
4) Fourth installment N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		0

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment O2		
3) Third installment O3		
4) Fourth installment O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A — Partner's distributive share items	B — Federal K-1 amount	C — New York State amount
1 Ordinary business income (loss)	1. -84,607	1. -84,607
2 Net rental real estate income (loss)	2.	2.
3 Other net rental income (loss)	3.	3.
4 Guaranteed payments	4.	4.
5 Interest income	5. 911	5. 911
6 Ordinary dividends	6.	6.
7 Royalties	7.	7.
8 Net short-term capital gain (loss)	8.	8.
9 Net long-term capital gain (loss)	9.	9.
10 Net section 1231 gain (loss)	10.	10.
11 Other income (loss) <i>Identify:</i>	11.	11.
12 Section 179 deduction	12.	12.
13 Other deductions <i>Identify:</i>	13.	13.
14 Tax preference items for minimum tax	14.	14.
<i>Identify:</i>		
15 Net earnings (loss) from self-employment	15.	15.
16 Tax-exempt income and nondeductible expenses	16.	16.
17 Distributions — cash and marketable securities	17. 27,000	17. 27,000
18 Distributions — other property	18.	18.
19 Other items not included above that are required to be reported separately to partners	19. 911	19. 911
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A — Total amount	B — New York State allocated amount
20a. E A —		
20b. E A —		
20c. E A —		
20d. E A —		
20e. E A —		
20f. E A —		

21 Total addition modifications (total of column A, lines 20a through 20f) 21.

1182090099



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A — Total amount	B — New York State allocated amount
22a.	E S —		
22b.	E S —		
22c.	E S —		
22d.	E S —		
22e.	E S —		
22f.	E S —		

23 Total subtraction modifications (total of column A, lines 22a through 22f)..... **23.**

24 Additions to federal itemized deductions

	Letter	Amount
24a.		
24b.		
24c.		
24d.		
24e.		
24f.		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25.**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a.		
26b.		
26c.		
26d.		
26e.		
26f.		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27.**

28 New York adjustments to tax preference items **28.**

Partner's other information

29a. Partner's share of New York source gross income..... **29a.**

29b. Net earnings from self employment allocated to the MCTD (see instructions) **29b.**

Partner's credit information

Part 1 — Pass-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611)

30 Site preparation credit component..... **30.**

31 Tangible property credit component **31.**

32 On-site groundwater remediation credit component **32.**

1183090099



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	Investments in certified EZ businesses	33.													
34	Contributions of money to EZ community development projects	34.													
35	Recapture of credit for investments in certified EZ businesses	35.													
36	Recapture of credit for contributions of money to EZ community development projects	36.													

QEZE tax reduction credit (Form IT-604)

37	QEZE employment increase factor	37.													
38	QEZE zone allocation factor	38.													
39	QEZE benefit period factor	39.													

QETC facilities, operations, and training credit (Form DTF-619)

40	Research and development property credit component	40.													
41	Qualified research expenses credit component	41.													
42	Qualified high-technology training expenditures credit component	42.													

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property	43.													
44	Acres of qualified conservation property	44.													
45	Eligible school district property taxes paid	45.													
46	Acres of qualified agricultural property converted to nonqualified use	46.													

Other pass-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
47a.			47d.		
47b.			47e.		
47c.			47f.		

Credit factors

	Code	Factor		Code	Factor		Code	Factor
47g.			47i.			47k.		
47h.			47j.			47l.		

Part 2 – Pass-through credits, addbacks and recaptures

48	Long-term care insurance credit (Form IT-249)	48.												
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	49.												
50	Research and development – investment credit (Form IT-212)	50.												
51	Other pass-through credits													

	Code	Amount		Code	Amount
51a.	256	3,750	51e.		
51b.			51f.		
51c.			51g.		
51d.			51h.		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a.			52d.		
52b.			52e.		
52c.			52f.		

1184090099





Claim for Special Additional Mortgage Recording Tax Credit Tax Law — Article 22, Section 606(f)

Fiscal year filers enter tax period: beginning [] ending []

Name (as shown on page 1 of your return) []

Taxpayer identification number []

Attach this form to Form IT-201, IT-203, IT-204, or IT-205.

Part 1 — Individuals, including sole proprietors, partnerships, and fiduciaries (see instructions, Form IT-256-I)

A Enter the total number of properties included on this claim (see instructions) A. []

Use a separate line for each property. If you need more lines, attach additional Form(s) IT-256, and enter the total from all additional forms on line 1 (see instructions).

Table with 4 columns: A Location of property, B Date mortgage recorded, C Amount of mortgage, D Amount of special additional mortgage recording tax paid. Includes a large 'E' watermark.

1 Total of the column D amounts from additional Form(s) IT-256 and/or spreadsheets, if any 1. []

2 Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (add column D amounts; include the amount from line 1) 2. []

Fiduciaries — Include the line 2 amount in the Total line of Part 4, column C, on the back. All others — Enter the line 2 amount on line 6.

Part 2 — Partnership and estate or trust information

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the special additional mortgage recording tax credit from that entity, complete the following information for each partnership or estate or trust. For Type, enter P for partnership or ET for estate or trust.

Table with 3 columns: Name, Type, Employer identification number.

2561090094



Part 3 – Partner’s or beneficiary’s share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3.	<input type="text"/>	.	<input type="text"/>
Beneficiary	4	Enter your share of the credit from the fiduciary’s Form IT-256, Part 4, column C.....	4.	<input type="text"/>	.	<input type="text"/>
	5	Total (add lines 3 and 4)	5.	<input type="text"/>	.	<input type="text"/>

Fiduciaries (that are also partners or beneficiaries of other entities) – Include the line 5 amount in the *Total* line of Part 4, column C.
All others – Enter the line 5 amount on Part 5, line 7.

Part 4 – Beneficiary’s and fiduciary’s share of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of special additional mortgage recording tax
Total (fiduciaries, enter the amount from Part 1, line 2, plus the amount from Part 3, line 5)		<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
	<input type="text"/>	<input type="text"/> . <input type="text"/>
Fiduciary	<input type="text"/>	<input type="text"/> . <input type="text"/>

Part 5 – Computation of special additional mortgage recording tax credit available for the current tax year

Individuals (including sole proprietors) and partnerships	6	Enter the amount from Part 1, line 2	6.	<input type="text"/>	.	<input type="text"/>
Partners and beneficiaries	7	Enter the amount from Part 3, line 5	7.	<input type="text"/>	.	<input type="text"/>
Fiduciaries	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8.	<input type="text"/>	.	<input type="text"/>
	9	Credit for the current tax year (add lines 6, 7, and 8)	9.	<input type="text"/>	.	<input type="text"/>
	10	Enter any unused special additional mortgage recording tax credit from preceding period(s) (see instructions)	10.	<input type="text"/>	.	<input type="text"/>
	11	Total credit available for the current tax year (see instructions)	11.	<input type="text"/>	.	<input type="text"/>

Part 6 – Application of credit and computation of carryover (see the instructions to determine if you must complete this part)

12	Total credit (from line 11)	12.	<input type="text"/>	.	<input type="text"/>
13	Amount that you applied against your 2009 tax (see instructions)	13.	<input type="text"/>	.	<input type="text"/>
14	Amount of credit available for carryover to 2010 (subtract line 13 from line 12)	14.	<input type="text"/>	.	<input type="text"/>

2562090094



Test 14

Begins on next page



Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

IT-204-LL

For calendar year 2009 or fiscal year beginning 01-01-09 and ending 12-31-09

Print or type	Legal name Test Partnership V-14	Employer identification number (EIN) 115354065
	Trade name of business if different from legal name above	Change of business information <input checked="" type="checkbox"/> Mark X here if you have changed your mailing address and have not previously notified us (see instr.)
	Address (number and street or rural route) 14 Interstate Ave	Date business started 04/15/2007
	City, village, or post office Albany	Contact person's telephone number (518) 555-1212
	State NY	ZIP code 12205 3632
Principal business activity Principal Business Activity	Enter your 2-digit special condition code if applicable (see instructions) <input type="text"/> <input type="text"/>	

Mark an **X** in the box identifying the entity for which you are filing this form (mark only **one** box):

- Regular partnership Limited liability company (LLC) or limited liability partnership (LLP)

Part 1 – General information (mark an X in the appropriate box)

- 1 Did this entity have any income, gain, loss, or deduction derived from New York sources during the tax year? (see instructions) Yes No
- 2 Did this entity have an interest in real property in New York State during the last three years? Yes No
- 3 Has there been a transfer or acquisition of the controlling interest in the entity during the last three years? Yes No

If you answered **No** to question 1, **stop**; you do not owe a fee. Do not file this form.

Part 2 – Partnerships, and LLCs and LLPs treated as partnerships for federal income tax purposes

4 Enter the amount from line 15, column B, of the *New York source gross income worksheet* in the instructions **4.**

5 **NYS filing fee** – Enter the amount from the appropriate filing fee table in the instructions **5.** **00**

Make check or money order for the line 5 amount payable to **NYS filing fee**; write your EIN and **2009 filing fee** on the remittance and staple it to the top of this form.

Part 3 – LLCs that are disregarded entities for federal income tax purposes

6 LLC disregarded entity: Enter the identification number (EIN or SSN) of the entity or individual who will be reporting the income or loss ... **6.**

7 **LLC disregarded entity NYS filing fee** – Enter **25** on this line **7.** **25 00**

Make check or money order for \$25 payable to **NYS filing fee**; write your EIN or SSN and **2009 filing fee** on the remittance and staple it to the top of this form.

Certification: I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

▼ Paid preparer must complete (see instructions) ▼		Date:	
Preparer's signature	SSN or PTIN 222222222	Signature of general partner	
Firm's name (or yours, if self-employed) Test Takers	Employer identification number 111111111	Date 02-02-2010	Telephone number (518) 555-1212
Address Broadway New York, NY 11111	Mark an X if self-employed <input checked="" type="checkbox"/>	E-mail: general_partner@gp.com	
E-mail: paid_preparer@pp.com			

File this form with payment within 30 days after the last day of the tax year (see instr.).
Mail to: **STATE PROCESSING CENTER, PO BOX 22076, ALBANY NY 12201-2076.**
For private delivery services, see instructions.



Test 15

Begins on next page

Test 16

Begins on next page



Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

IT-204-LL

For calendar year 2009 or fiscal year beginning 01-01-09 and ending 12-31-09

Print or type	Legal name TEST PARTNERSHIP V-16	Employer identification number (EIN) 11-3364250
	Trade name of business if different from legal name above	Change of business information <input type="checkbox"/> Mark X here if you have changed your mailing address and have not previously notified us (see instr.)
	Address (number and street or rural route) State Campus	Date business started 04/15/2007
	City, village, or post office Albany State NY ZIP code 12227	Contact person's telephone number (518) 555-1212
	Principal business activity Principal Business Activity	Enter your 2-digit special condition code if applicable (see instructions) <input type="text"/> <input type="text"/>

Mark an **X** in the box identifying the entity for which you are filing this form (mark only **one** box):

Regular partnership Limited liability company (LLC) or limited liability partnership (LLP)

Part 1 – General information (mark an X in the appropriate box)

- 1 Did this entity have any income, gain, loss, or deduction derived from New York sources during the tax year? (see instructions) Yes No
- 2 Did this entity have an interest in real property in New York State during the last three years? Yes No
- 3 Has there been a transfer or acquisition of the controlling interest in the entity during the last three years? Yes No

If you answered **No** to question 1, **stop**; you do not owe a fee. Do not file this form.

Part 2 – Partnerships, and LLCs and LLPs treated as partnerships for federal income tax purposes

4 Enter the amount from line 15, column B, of the *New York source gross income worksheet* in the instructions **4.** 2,000,000 00

5 **NYS filing fee** – Enter the amount from the appropriate filing fee table in the instructions **5.** 1,500 00
Make check or money order for the line 5 amount payable to **NYS filing fee**; write your EIN and **2009 filing fee** on the remittance and staple it to the top of this form.

Part 3 – LLCs that are disregarded entities for federal income tax purposes

6 LLC disregarded entity: Enter the identification number (EIN or SSN) of the entity or individual who will be reporting the income or loss ... **6.**

7 **LLC disregarded entity NYS filing fee** – Enter **25** on this line **7.** **00**
Make check or money order for \$25 payable to **NYS filing fee**; write your EIN or SSN and **2009 filing fee** on the remittance and staple it to the top of this form.

Certification: I certify that all information contained on this form is true and correct to the best of my knowledge and belief.

▼ Paid preparer must complete (see instructions) ▼		▼ Sign here ▼	
Preparer's signature	Date: SSN or PTIN 22222222	Signature of general partner	
Firm's name (or yours, if self-employed) Test Takers	Employer identification number 11111111	Date	Telephone number
Address Broadway New York, NY 11111	Mark an X if self-employed <input checked="" type="checkbox"/>	02-02-2010	(518) 555-1212
E-mail: paid_preparer@pp.com		E-mail: general_partner@gp.com	

File this form with payment within 30 days after the last day of the tax year (see instr.).
Mail to: **STATE PROCESSING CENTER, PO BOX 22076, ALBANY NY 12201-2076.**
For private delivery services, see instructions.

Please file this original scannable form with the Tax Department.



Test 17

Begins on next page

