



Partnership Return

IT-204

For calendar year 1989, or fiscal year beginning _____ 1989, and ending _____, 19_____.

Legal name		Employer identification number	
Trade name of business if different from legal name above		Principal business activity	
Address (number and street or rural route)			
City, village or post office	State	ZIP code	Date business started

- A** Does the partnership have an interest in real property located in New York State? Yes No
- B** Has there been an acquisition of a controlling interest in the partnership during the tax year? Yes *(see instructions; attach schedule)* No
- C** Check applicable box(es):
 Initial Return Final Return *(attach explanation)*
 Amended Return Change of address
- D** Did you file a New York State partnership return for:
 1987? . . . Yes No 1988? . . . Yes No
 If not, state reason: _____
- E** How many partners are subject to New York State personal income tax? *(see instructions for penalty)*
- F** Does the partnership currently have tax accounts with New York State for the following taxes?
- (1) Sales and use tax: Yes If yes, enter ID number:
 No
- (2) Withholding tax: Yes If yes, enter ID number:
 No

Schedule A

Part I — List all places, both in and out of New York State, where the partnership carries on business

Street address	City and state	Description <i>(see instructions)</i>

Part II — Formula basis allocation of income, if books do not reflect income earned in New York

Items used as factors	(1) Totals — in and out of New York State	(2) New York State amounts	(3) Percent column (2) is of column (1)
Average value of the real and tangible personal property of the business: <i>(see instructions)</i>			
1 Real property owned	1		
2 Real property rented from others	2		
3 Tangible personal property owned	3		
4 Add lines 1, 2 and 3	4		%
5 Wages, salaries and other personal service compensation paid during the year	5		%
6 Gross sales of merchandise, or charges for services, during the year	6		%
7 Total of percentages <i>(add lines 4, 5 and 6 of column 3)</i>		7	%
8 Business allocation percentage <i>(divide line 7 by three or by actual number of percentages if less than three)</i>		8	%

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign Return	Signature of general partner	Date
	Firm's name <i>(or yours, if self-employed)</i>	Preparer's social security number				
	Address	Employer identification number				

Partnership must attach federal Form 1065 and all schedules to this Form IT-204 *(see penalty instructions)*.

Schedule B — Partners' Shares of New York Modifications, Credits, etc.

Part I — Name and address of partners		% of time devoted to business	Nonresident partner	
Partner	Identification number		Yes	No
(1)				
(2)				
(3)				

Part II — Partners' shares of New York modifications to federal items	Partner (1)	Partner (2)	Partner (3)
	Total amount of change	Total amount of change	Total amount of change
Additions:			
9 Income and unincorporated business taxes	9		
10 ACRS deduction (attach Form IT-399)	10		
11 Other additions (attach schedule)	11		
Subtractions:			
12 New York depreciation (attach Form IT-399)	12		
13 Other subtractions (attach schedule)	13		
Other items:			
14 Additions to federal itemized deductions	14		
15 Subtractions from federal itemized deductions	15		

Additional Information

16 Amount of interest expense incurred to carry tax-exempt obligations	16	
17 New York adjustments to federal tax preference items (see instructions)	17	

Part III — Partners' shares of credits and taxes on early dispositions	Partner (1)	Partner (2)	Partner (3)
	New York amount (see instructions)	New York amount (see instructions)	New York amount (see instructions)
18 Manufacturing and production, retail enterprise, waste treatment and pollution control property - Investment credit (attach Form IT-212)	18		
19 Research and development property - Investment credit (attach Form IT-212)	19		
20 Tax on early dispositions — Investment credit (attach Form IT-212)	20		
21 Special additional mortgage recording tax credit carryover	21		
Economic development zone (EDZ) tax credits			
22 EDZ wage tax credit (attach Form DTF-601)	22		
23 EDZ capital corporation tax credit (attach Form DTF-602)	23		
24 EDZ investment tax credit (attach Form DTF-603)	24		
25 Tax on early dispositions — EDZ investment tax credit (attach Form DTF-603)	25		

Part IV — Nonresident partners' allocation — Complete only if partnership carries on business in and out of New York State	Partner (1)	Partner (2)	Partner (3)
	New York amount to be reported on nonresident partner's return	New York amount to be reported on nonresident partner's return	New York amount to be reported on nonresident partner's return
26 Ordinary income (loss) from trade or business activities	26		
27 Net income or loss from rental real estate activities	27		
28 Net income or loss from other rental activities	28		
29 Portfolio income (loss)	29		
30 Guaranteed payments	30		
31 Net gain (loss) under IRC section 1231 (other than due to casualty or theft)	31		
32 Other income	32		
33 Expense deduction for property under IRC section 179	33		
34 Deductions related to portfolio income (do not include investment interest expense)	34		
35 Other deductions (see instructions)	35		
36 Tax preference items for minimum tax (see instructions)	36		
37 New York adjustments to federal tax preference items (see instructions)	37		
38 Investment interest expense (see instructions)	38		
39 Other items not included above that are required to be reported separately to partners	39		