



# Partnership Return

# IT-204

For calendar year 1993 or fiscal year beginning \_\_\_\_ 1993 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 a transfer or acquisition of a controlling interest in the partnership during the tax year?  Yes  No  
*(If Yes, see instructions and attached schedule.)*
- C** Check applicable box(es):  
 Initial return  Final return *(attach explanation)*  
 Amended return  Change of address
- D** Is this return the result of federal audit changes?  Yes  No  
 If Yes:  
 1) Enter date of the final federal determination . . . . . / /  
 2) Do you concede the federal audit changes?  Yes  No  
*(See instructions for amended return or federal changes.)*

- E** Did you file a New York State partnership return for:  
 1991..  Yes  No      1992..  Yes  No  
 If No, state reason: \_\_\_\_\_
- F** How many partners are subject to New York State personal income tax? *(See instructions for penalties.)*
- G** Does the partnership currently have tax accounts with New York State for the following taxes?
- 1) Sales and use tax:  Yes  ID No.: \_\_\_\_\_  
 No
- 2) Withholding tax:  Yes  ID No.: \_\_\_\_\_  
 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	A		C
	Totals — in and out of New York State	New York State amounts	
<b>Property percentage (see instructions)</b>			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 <i>(add lines 1, 2 and 3; see instructions)</i> . . . . .	4		%
5 Payroll percentage <i>(see instructions)</i> . . . . .	5		%
6 Gross income percentage <i>(see instructions)</i> . . . . .	6		%
7 Total of percentages <i>(add column C, lines 4, 5 and 6)</i> . . . . .	7		%
8 Business allocation percentage <i>(divide line 7 by three or by actual number of percentages if less than three)</i> . . . . .	8		%

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	<b>Sign Your Return</b>	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 instructions for Penalties)*.

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

**Part I — Name and address of partners**

Partner	Identification number	% of time devoted to business	Nonresident partner	
			Yes	No
1				
2				
3				

Part II — Partners' shares of New York modifications to federal items	Partner 1	Partner 2	Partner 3	Total All Partners
	Amount of change	Amount of change	Amount of change	
<b>Additions:</b>				
9 Income and unincorporated business taxes	9			
10 ACRS deduction (attach Form IT-399)	10			
11 Other additions (attach schedule)	11			
<b>Subtractions:</b>				
12 New York depreciation (attach Form IT-399)	12			
13 Other subtractions (attach schedule)	13			
<b>Other items:</b>				
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**

Part III — Partners' shares of credits and taxes on early dispositions	Partner 1	Partner 2	Partner 3	Total All Partners
	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			
<b>Economic development zone (EDZ) tax credits</b>				
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**

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	Total All Partners
	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 to partners	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			