

# Partnership Return



# IT-204

For calendar year 2002 or fiscal year beginning  and ending

**Read the instructions, Form IT-204-I, before completing this return.**

Print or type

Legal name

Trade name of business if different from legal name above

Address (number and street or rural route)

City, village, or post office  State  ZIP code

Employer identification number

Principal business activity

Principal product or service

NAICS business code number (see instructions)  Date business started

- A** Mark an **X** in the box that applies to your entity:  
 Regular partnership     Limited liability partnership (LLP)     Portfolio investment partnership  
 Limited liability company (LLC - including limited liability investment company and a limited liability trust company)
- B** 1) Did the partnership have any income gain, loss, or deduction derived from New York sources during the tax year? ..... **B1**  Yes  No
- 2) If *No*, enter the number of resident partners ..... **B2**
- C** Mark applicable box(es):  Change of address     Initial return     Amended return     Final return (attach explanation)
- D** Is this return the result of federal audit changes? ..... **D**  Yes  No
- If Yes: 1) Enter date of final federal determination ..... **D1**
- 2) Do you concede the federal audit changes? (see instructions for amended return or federal changes) ..... **D2**  Yes  No
- E** Did you file a New York State partnership return for: ..... 2000 Yes  No  ..... 2001 Yes  No
- If *No*, state reason: \_\_\_\_\_
- F** Total number of partners required to be listed on Form IT-204-ATT (see instructions) ..... **F**
- G** Does the partnership currently have tax accounts with New York State for the following taxes?
1. Sales and use tax  Yes  No  If Yes, enter ID number **G1**
2. Withholding tax  Yes  No  **G2**

## Schedule A

### Part I — List all places, both in and out of New York State, where the partnership carries on business (attach additional sheets if necessary)

Street address	City and state	Description (see instructions)

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

Items used as factors	A Totals - in and out of New York State Dollars	B New York State amounts Dollars	C Percent column B is of column A
Property percentage (see instructions)			
1 Real property owned .....	<b>1.</b> <input type="text"/>	<b>1.</b> <input type="text"/>	
2 Real property rented from others .....	<b>2.</b> <input type="text"/>	<b>2.</b> <input type="text"/>	
3 Tangible personal property owned .....	<b>3.</b> <input type="text"/>	<b>3.</b> <input type="text"/>	
4 Property percentage (add lines 1, 2, and 3; see inst.)	<b>4.</b> <input type="text"/>	<b>4.</b> <input type="text"/>	<b>4.</b> <input type="text"/> %
5 Payroll percentage (see instructions) .....	<b>5.</b> <input type="text"/>	<b>5.</b> <input type="text"/>	<b>5.</b> <input type="text"/> %
6 Gross income percentage (see inst.) .....	<b>6.</b> <input type="text"/>	<b>6.</b> <input type="text"/>	<b>6.</b> <input type="text"/> %
7 Total of percentages (add column C, lines 4, 5, and 6) .....			<b>7.</b> <input type="text"/> %
8 Business allocation percentage (divide line 7 by three or by actual number of percentages if less than three) .....			<b>8.</b> <input type="text"/> %

**Third - party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see instructions)  Yes  No  (complete the following)  No

Designee's name  Designee's phone number  Personal identification number (PIN)

<b>Paid preparer's use only</b>	Preparer's signature <input type="text"/>	Preparer's SSN or PTIN <input type="text"/>	<b>Sign here</b>	Signature of general partner <input type="text"/>
	Firm's name (or yours, if self-employed) <input type="text"/>	Employer identification number <input type="text"/>		Date <input type="text"/>
Address <input type="text"/>		Date <input type="text"/>	Mark X if self-employed <input type="checkbox"/>	

Partnership must attach federal Form 1065 or Form 1065-B and all schedules to this Form IT-204 (see instructions for Penalties).

Mail your return to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY, NY 12261-0001.

**Schedule B — Partners' New York modifications, credits, etc.**

**Part I — Partners' New York modifications to federal items**

	<b>Total</b>
<b>9</b> New York State additions ( <i>attach schedule; see instructions</i> ) .....	<b>9.</b>
<b>10</b> New York State subtractions ( <i>attach schedule; see instructions</i> ) .....	<b>10.</b>
<b>11</b> Additions to federal itemized deductions .....	<b>11.</b>
<b>12</b> Subtractions from federal itemized deductions .....	<b>12.</b>
<b>13</b> Amount of interest expense incurred to carry tax-exempt obligations .....	<b>13.</b>
<b>14</b> New York adjustments to federal tax preference items ( <i>see instructions</i> ) .....	<b>14.</b>

**Part II — Partners' credit information**

	<b>Total</b>
<b>15</b> Manufacturing and production, retail enterprise, waste treatment and pollution control property - investment credit ( <i>attach Form IT-212</i> ) .....	<b>15.</b>
<b>16</b> Research and development property - investment credit ( <i>attach Form IT-212</i> ) .....	<b>16.</b>
<b>17</b> Add-back of investment credit on early dispositions ( <i>attach Form IT-212</i> ) .....	<b>17.</b>
<b>18</b> Defibrillator credit ( <i>attach Form IT-250</i> ) .....	<b>18.</b>
<b>19</b> Investment credit for the financial services industry ( <i>attach Form IT-252</i> ) .....	<b>19.</b>
<b>20</b> Add-back of investment credit on early dispositions for the financial services industry ( <i>attach Form IT-252</i> ) ..	<b>20.</b>
<b>21</b> Credit for employment of persons with disabilities ( <i>attach Form IT-251</i> ) .....	<b>21.</b>
<b>22</b> Alternative fuels credit ( <i>attach Form IT-253</i> ) .....	<b>22.</b>
<b>23</b> Add-back of alternative fuels credit on early dispositions ( <i>attach Form IT-253</i> ) .....	<b>23.</b>
<b>24</b> Fuel oil storage tank credit ( <i>attach Form IT-254</i> ) .....	<b>24.</b>
<b>25</b> Industrial or manufacturing business (IMB) credit ( <i>attach Form DTF-623</i> ) .....	<b>25.</b>
<b>26</b> Low-income housing credit ( <i>attach Form DTF-624</i> ) .....	<b>26.</b>
<b>27</b> Green building credit ( <i>attach Form DTF-630</i> ) .....	<b>27.</b>
<b>28</b> Long-term care insurance credit ( <i>attach Form IT-249</i> ) .....	<b>28.</b>
<b>29</b> EZ wage tax credit ( <i>attach Form IT-601</i> ) .....	<b>29.</b>
<b>30</b> ZEA wage tax credit ( <i>attach Form IT-601.1</i> ) .....	<b>30.</b>
<b>31</b> EZ capital tax credit for investments in and donations to EZ capital corporations ( <i>from Form IT-602, Schedule A, line 5; attach form</i> ) ..	<b>31.</b>
<b>32</b> EZ capital tax credit for investments in certified EZ businesses ( <i>from Form IT-602, Schedule B, line 9; attach form</i> ) ..	<b>32.</b>
<b>33</b> EZ capital tax credit for monetary contributions to EZ development projects ( <i>from Form IT-602, Schedule C, line 13; attach form</i> ) ..	<b>33.</b>
<b>34</b> EZ investment tax credit and EZ employment incentive credit ( <i>attach Form IT-603</i> ) .....	<b>34.</b>
<b>35</b> QEZE credit for real property taxes ( <i>attach Form IT-604</i> ) .....	<b>35.</b>
<b>36</b> QEZE employment increase factor ( <i>see instructions</i> ) .....	<b>36.</b>
<b>37</b> QEZE zone allocation factor ( <i>see instructions</i> ) .....	<b>37.</b>
<b>38</b> QEZE benefit period factor ( <i>see instructions</i> ) .....	<b>38.</b>
<b>39</b> Add-back of QEZE credit for real property taxes ( <i>attach Form IT-604</i> ) .....	<b>39.</b>
<b>40</b> EZ investment tax credit and EZ employment incentive credit for the financial services industry ( <i>attach Form IT-605</i> ) .....	<b>40.</b>
<b>41</b> Add-back of EZ capital tax credit, EZ investment tax credit, and EZ employment incentive credit ( <i>attach Forms IT-602 and IT-603</i> ) ....	<b>41.</b>
<b>42</b> Add-back of EZ investment tax credit and EZ employment incentive credit for the financial services industry ( <i>attach Form IT-605</i> ) ...	<b>42.</b>
<b>43</b> QETC employment credit ( <i>attach Form DTF-621</i> ) .....	<b>43.</b>
<b>44</b> QETC capital tax credit ( <i>attach Form DTF-622</i> ) .....	<b>44.</b>
<b>45</b> Add-back of QETC capital tax credit on early dispositions ( <i>attach Form DTF-622</i> ) .....	<b>45.</b>
<b>46</b> Total acres of qualified agricultural property .....	<b>46.</b>
<b>47</b> Total acres of qualified conservation property .....	<b>47.</b>
<b>48</b> Total amount of eligible taxes paid .....	<b>48.</b>
<b>49</b> Total acres of qualified agricultural property converted to nonqualified use .....	<b>49.</b>

**Part III — Income and deductions allocated to New York** (*see instructions*)

**Allocated NY amounts**

<b>50</b> Ordinary income (loss) from trade or business activities .....	<b>50.</b>
<b>51</b> Net income or loss from New York rental real estate activities .....	<b>51.</b>
<b>52</b> Net income or loss from other rental activities .....	<b>52.</b>
<b>53</b> Portfolio income (loss) .....	<b>53.</b>
<b>54</b> Guaranteed payments to partners .....	<b>54.</b>
<b>55</b> Net gain (loss) under IRC section 1231 ( <i>other than due to casualty or theft</i> ) .....	<b>55.</b>
<b>56</b> Other income .....	<b>56.</b>
<b>57</b> Expense deduction for property under IRC section 179 .....	<b>57.</b>
<b>58</b> Deductions related to portfolio income ( <i>do not include investment interest expense</i> ) .....	<b>58.</b>
<b>59</b> Other deductions ( <i>see instructions</i> ) .....	<b>59.</b>
<b>60</b> Tax preference items for minimum tax ( <i>see instructions</i> ) .....	<b>60.</b>
<b>61</b> New York adjustments to federal tax preference items ( <i>see instructions</i> ) .....	<b>61.</b>
<b>62</b> Investment interest expense ( <i>see instructions</i> ) .....	<b>62.</b>
<b>63</b> Other items not included above that are required to be reported separately to partners .....	<b>63.</b>