

If your partnership has Article 9-A corporate partners and you are subject to the e-filing mandate, and forms are not available for e-filing on or before the due date of your partnership return, you need to file Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*, to extend your due date. This includes partnerships with Article 9-A corporate partners in any tier. The date the forms become available for e-filing will be posted on the [department's website](#), or you may sign up for our [subscription service](#) to receive an email notifying you that the forms are available for e-filing. For information about the e-filing mandate for partnerships, see [Electronic filing mandate for business taxpayers](#) and [Electronic filing mandate for tax return preparers](#).



Partnership's name (as shown on Form IT-204)	Partnership's EIN
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Entire net income (ENI) information when the corporate partner's New York tax filing status is a C corporation

ENI addition modifications

1 Total additions 1

	A – Number	B – Amount		A – Number	B – Amount
1a	EA –		1d	EA –	
1b	EA –		1e	EA –	
1c	EA –		1f	EA –	

ENI subtraction modifications

2 Total subtractions 2

	A – Number	B – Amount		A – Number	B – Amount
2a	ES –		2d	ES –	
2b	ES –		2e	ES –	
2c	ES –		2f	ES –	

Assets and liabilities (see instructions)

	Average value
3 Total assets	3
4 Real property and marketable securities included on line 3	4
5 Real property and marketable securities at fair market value (FMV)	5
6 Average value of adjusted total assets	6
7 Total liabilities	7
8 Liabilities directly attributable to business capital	8
9 Liabilities directly attributable to investment capital	9

Items related to investment capital under Article 9-A

Part 1 – Investment capital that generates income claimed not apportionable to New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through G on the corresponding lines below)

Item	A – Description of asset			B – Number of shares acquired, if applicable	C – Date acquired
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV reported	G Liabilities directly attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
F					
Total from additional sheet(s)					
10 Total columns F and G				10	



Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities directly attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
Total from additional sheet(s)					
11 Total columns F and G					11

Part 3 – Investment capital – stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F and G on the corresponding lines below)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold	E Date sold	F Average FMV reported	G Liabilities directly attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
Total from additional sheet(s)					
12 Total columns F and G					12

Part 4 – Total investment capital

13 Total average FMV and liabilities directly attributable (add lines 10, 11, and 12 in columns F and G).....	13			
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Part 5 – Prior year investment capital – stocks that did not meet holding period requirement (see instructions)

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below)

Item	A – Name/CUSIP/CINS/lot number			B – Number of shares acquired	C – Date acquired
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold	E Date sold	F Average FMV as previously reported	G Liabilities directly attributable as previously reported	H Net average FMV
A					
B					
C					
D					
E					
F					
Total from additional sheet(s)					
14	Total columns F and G			14	

Part 6 – Prior year gross investment income for stocks that did not meet holding period requirement

15	Prior year presumed gross investment income from stocks presumed in the prior year to be held more than one year that failed to meet the presumption	15	
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Items related to investment and other exempt income under Article 9-A

16	Gross exempt cross-article dividends	16	
17	Gross exempt controlled foreign corporation (CFC) income	17	
18	Gross exempt unitary corporation dividends	18	
19	Gross investment income from investments generating income not apportionable to New York State under the U.S. Constitution	19	
20	Dividend income from investment capital from stocks actually held more than one year	20	
21	Net capital gains in excess of losses from investment capital from stocks actually held more than one year	21	
22	Dividend income from investment capital from stocks presumed held more than one year	22	

Items related to interest deductions directly attributable to investment and other exempt income under Article 9-A

23	Total interest expense per federal Form 1065, line 15	23	
24	Interest deductions directly attributable to income reported on line 16	24	
25	Interest deductions directly attributable to income reported on line 17	25	
26	Interest deductions directly attributable to income reported on line 18	26	
27	Interest deductions directly attributable to income reported on line 19	27	
28	Interest deductions directly attributable to income reported on line 20	28	
29	Interest deductions directly attributable to income reported on line 21	29	
30	Interest deductions directly attributable to income reported on line 22	30	
31	Interest deductions directly attributable to business capital	31	



Items related to subtraction modifications for qualified banks

32 Qualified residential loan portfolio assets	32	
33 Gross interest income from qualifying loans	33	
33a Gross interest income from all loans.....	33a	
33b Gross interest expense from all loans.....	33b	

Items related to manufacturing

34 Total receipts from the sale of goods by manufacturing	34	
34a Receipts received from the generation and distribution of electricity, the distribution of natural gas, and the production of steam associated with the generation of electricity	34a	
35 Adjusted basis of qualified manufacturing property	35	
36 Number of employees employed in manufacturing in New York.....	36	

Apportionment and Metropolitan Commuter Transportation District (MCTD) information

Apportionment – Part 1

- During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in New York State? (mark an X in the appropriate box)... Yes No
- During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in the MCTD? (mark an X in the appropriate box) Yes No

Average value of property

(see instructions for Apportionment – Part 1, lines 3 through 7)

		A MCTD	B New York State
3 Real estate owned	3		
4 Real estate rented	4		
5 Inventories owned	5		
6 Tangible personal property owned	6		
7 Tangible personal property rented	7		

Apportionment – Part 2

Receipts from: (see instructions for Apportionment – Part 2, lines 1 through 52a)

		A MCTD	B New York State	C Everywhere
Section 210-A.2				
1 Sales of tangible personal property	1			
2 Sales of electricity	2			
3 Net gains from sales of real property	3			
Section 210-A.3				
4 Rentals of real and tangible personal property	4			
5 Royalties from patents, copyrights, trademarks, and similar intangible personal property	5			
6 Sales of rights for certain closed-circuit and cable TV transmissions of an event	6			
Section 210-A.4				
7 Sale, licensing, or granting access to digital products	7			
7a Sale, licensing, or granting access to digital products	7a			
8 This line intentionally left blank	8			
Section 210-A.5(a)(2)(A)				
9 Interest from loans secured by real property	9			
10 Net gains from sales of loans secured by real property	10			
11 Interest from loans not secured by real property <input type="checkbox"/>	11			
12 Net gains from sales of loans not secured by real property <input type="checkbox"/>	12			



Receipts from: <i>(continued)</i>		A MCTD	B New York State	C Everywhere
Section 210-A.5(a)(2)(B) <input type="checkbox"/>				
13 Interest from federal debt	13			
14 Net gains from federal debt	14			
15 Interest from NYS and its political subdivisions debt	15			
16 Net gains from NYS and its political subdivisions debt	16			
17 Interest from other states and their political subdivisions debt	17			
18 Net gains from other states and their political subdivisions debt	18			
Section 210-A.5(a)(2)(C) <input type="checkbox"/>				
19 Interest from asset-backed securities and other government agency debt	19			
20 Net gains from government agency debt or asset-backed securities sold through an exchange	20			
21 Net gains from all other asset-backed securities	21			
Section 210-A.5(a)(2)(D) <input type="checkbox"/>				
22 Interest from corporate bonds	22			
23 Net gains from corporate bonds sold through broker/dealer or licensed exchange	23			
24 Net gains from other corporate bonds	24			
Section 210-A.5(a)(2)(E)				
25 Net interest from reverse repurchase and securities borrowing agreements	25			
Section 210-A.5(a)(2)(F)				
26 Net interest from federal funds	26			
Section 210-A.5(a)(2)(I) <input type="checkbox"/>				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) <input type="checkbox"/>				
28 Marked to market net gains	28			
Section 210-A.5(a)(2)(H) <input type="checkbox"/>				
29 Interest from other financial instruments	29			
30 Net gains from other financial instruments	30			
30a Net gains from other financial instruments (broker/dealer/exchange)	30a			
30b Other income from other financial instruments	30b			
30c Other income from other financial instruments (broker/dealer/exchange)	30c			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			



Receipts from: <i>(continued)</i>		A MCTD	B New York State	C Everywhere
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52			
52a Receipts from other services/activities not specified	52a			

Payroll		A MCTD	B New York State
53 Wages and other compensation of employees except general executive officers	53		
54 Average number of individuals employed full-time in New York State <i>(excluding employees with partnership-wide authority)</i>	54		

Gross proceeds or receipts from certain sales (for apportionment purposes)		A MCTD	B New York State	C Everywhere
55 Sales of loans secured by real property	55			
56 Sales of loans not secured by real property	56			
57 Sales of other asset-backed securities	57			
58 Sales of corporate bonds	58			
59 Sales of physical commodities	59			

Marked to market net gain or loss from deemed sales (for apportionment purposes)			
60 Of loans secured by real property	60		
61 Of loans not secured by real property	61		
62 Of federal debt instruments	62		
63 Of New York State and its political subdivisions debt instruments	63		
64 Of other states and their political subdivisions debt instruments	64		
65 Of government agency debt or asset-backed securities (through exchange)	65		
66 Of all other asset-backed securities	66		
67 Of corporate bonds through licensed exchange or broker/dealer	67		
68 Of other corporate bonds	68		
69 Of physical commodities	69		
70 Of other financial instruments	70		



Items related to repurchase agreements and securities borrowing/lending agreements

71	Value of reverse repurchase agreements when partnership is purchaser/lender	71	
72	Value of borrowing agreements when partnership is securities borrower	72	
73	Value of repurchase agreements when partnership is seller/borrower	73	
74	Value of lending agreements when partnership is securities lender	74	
75	Interest income from reverse repurchase agreements and securities borrowing agreements	75	
76	Interest expense from repurchase agreements and securities lending agreements	76	

