New York State

Partnership Modernized e-File

(MeF)

Software Vendor

Acceptance Test Booklet

For

Tax Year 2013

Updated 11/18/2013

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, and 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 Partnership.Mef@tax.ny.gov

Test Cases to Submit

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

Test #	Form(s)
6770	**IT-370-PF**
6771	**IT-204-LL** (Filing Fee)
6772	**IT-204-LL** (Disregarded Entity)
6773	**IT-204**, IT-204-CP(4), IT-204-IP(4), IT-204.1
6774	**IT-204**, IT-204-CP(1), IT-204-IP(1), IT-204.1, IT-223, IT-607, IT-611
6775	**IT-204**, DTF-686, IT-204-IP(1), IT-204-CP(1), IT-204.1, IT-212, IT-242, IT-256, IT-398, IT-399
6776	**IT-204**, IT-204-CP(1), IT-204-IP(1), IT-204.1, IT-601, IT-602(2), IT-603(2), IT636, Y-204
6777	**IT-204**, IT-204-CP(1), IT-204-IP(1), IT-204.1, IT-604, IT-606, IT-634, IT-635
6778	**IT-204**, IT-204-CP(1), IT-204-IP(1), IT-204.1, IT-611.1, IT-612, IT-637

- When submitting test XML, include dollar amounts only, do not include cents. The return will reject if cents are included.

When to test

Testing with New York State is scheduled to begin when the IRS opens in November 2013. 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: Partnership.Mef@tax.ny.gov. This email must include the Submission ID's of the test case(s) being submitted, and any deviation from the test data.

Communicating test results

NYS will inform each software developer of its testing results by email. 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. NYS can also approve a vendor ID by primary form: i.e. IT-204, IT-204-LL, and IT-370-PF. This will allow a software vendor to release their product for the forms with early due dates while still testing the forms due at a later date. 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).

NYS Partnership MeF TY2013 Test Cases

Page	ID/Case Number	Main Form	Attachments								
5	002326770	**IT-370-PF**									
7	002326771	**IT-204-LL** (Filing Fee)									
8	002326772	**IT-204-LL** (Disregarded Entity)									
9	002326773	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1						
59	002326774	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1	IT-223	IT-607	IT-611			
90	002336775	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1	IT-212	IT-242	IT-256	IT-398	IT-399	DTF-686
122	002326776	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1	IT-601	IT-602	IT-603	IT-636	Y-204	
164	002326777	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1	IT-604	IT-606	IT-634	IT-635		
209	002326778	**IT-204**	IT-204-CP	IT-204-IP	IT-204.1	IT-611.1	IT-612	IT-637			

238 Change Document Information regarding changes and updates included in this publication

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New York State Department of Taxation and Finance

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

IT-370-PF

Instructions

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, *Partnership Return*, or Form IT-205, *Fiduciary Income Tax Return*.

Form IT-370-PF automatically extends the due date for filing Form IT-204 and Form IT-205, 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.

Note: We no longer accept a copy of federal extension forms in place of Form IT-370-PF.

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 a completed Form IT-370-PF on or before the filing deadline for the return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (for calendar-year filers, April 15, 2014).

However, you may file Form IT-370-PF on or before June 16, 2014, if you are a **nonresident alien estate or trust** and you qualify to file your federal and New York State income tax returns on June 16, 2014. See *Special condition codes* on the back.

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 requesting an extension of 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).

Penalties

Estates and trusts 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 ½ 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.

Estates and trusts late filing penalty – If you do not file Form IT-205 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.

Fee for payments returned by banks – The 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.

▼ Detach here ▼ Do not attach to your return.

New York State Department of Taxation and Finance

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)	Date fiscal year begins	Date fiscal year ends
002326770	01-01-2013	12-31-2013

Name of partnership, estate, or trust: TEST 6770

Name and title of fiduciary:

Mailing address (number and street or rural route) of partnership or fiduciary / Apartment number: 370 STATE CAMPUS

City, village, or post office *(see instructions)*	State	ZIP code
LATHAM	NY	12110-5432

E-mail: EMAIL@WEBSITE.COM

Enter your **2-character special condition code if applicable** *(see instructions)* ..... ● B5

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 ☐

	Dollars	Cents
1 Sales and use tax		**00**
2 Total payment		**00**

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Instructions *(continued)*

Specific instructions

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

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

Name and address box – Partnerships must enter the employer identification number (EIN), name, and address of the partnership. **Estates and trusts** must enter the estate's or trust's EIN and the name of the estate or trust **exactly** as shown on federal Form SS-4. Also enter the address of the fiduciary or firm in the spaces provided.

To ensure that any payment made with this extension is properly credited, this information must agree with the information on the return you are filing. Failure to provide an identification number may invalidate this extension. If the entity does not have an EIN 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 16, 2014, **and** you need an additional five months to file (November 17, 2014), 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 2013 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 2013 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 2013 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 2013 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 2013 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 2013	**1.** _____
2	New York City income tax liability for 2013	**2.** _____
3	Yonkers income tax liability for 2013	**3.** _____
4	Sales and use tax due for 2013 *(enter this amount here and on line 1 on the front)*	**4.** _____
5	Total taxes *(add lines 1 through 4)*	**5.** _____
6	Total 2013 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 Form IT-370-PF 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 to: **EXTENSION REQUEST - NR, PO BOX 4126, BINGHAMTON NY 13902-4126.**

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

IT-370-PF (2013) (back)

▲ 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 ***2013 Income Tax*** on it.

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: 02-02-2014
Preparer's signature ▶ NICK O. TIME	▶ Preparer's NYTPRIN 12347987
Firm's name *(or yours, if self-employed)* Budget Returns	▼ Preparer's PTIN or SSN 333444555
Address 111 Harvard Ave	● Employer identification number 347862954
Albany NY 12227-6428	Mark an ***X*** if self-employed ☒
E-mail: BUDGET@TAX.COM	

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New York State Department of Taxation and Finance

Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

IT-204-LL

For calendar year 2013 or fiscal year beginning 02-01-2013 and ending 01-31-2014

Legal name TEST 6771	Identification number *(see instructions)* 002326771
Trade name of business if different from legal name above LL PRODUCTION	Change of business information [x] 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)* 1202 STATE CAMPUS	Date business started 04-15-2007
City, village, or post office: ALBANY State: NY ZIP code: 12227-1397	Contact person's telephone number (518) 555-1234
Principal business activity TESTING LAB	Enter your **2-digit special condition code if applicable** *(see instructions)*..... B5

Mark an ***X*** in the box identifying the entity for which you are filing this form *(mark only **one** box)*:

[ ] Regular partnership [x] Limited liability company (LLC) or limited liability partnership (LLP)

Part 1 — General information *(mark an **X** in the appropriate box(es))*

Mark applicable box(es): [x] Amended Form IT-204-LL [ ] Refund [ ] Final Form IT-204-LL *(see instructions)*

1 Did this entity have any income, gain, loss, or deduction derived from New York sources during the tax year? *(see instructions)* ..... Yes [x] No [ ]

2 Did this entity have an interest in real property in New York State during the last three years? ..... Yes [ ] No [x]

3 Has there been a transfer or acquisition of the controlling interest in the entity during the last three years? ..... Yes [x] 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** 2000000.00

5 NYS filing fee — Enter the amount from the appropriate filing fee table in the instructions..... **5** 1500.00

Make check or money order for the line 5 amount payable to ***NYS filing fee;*** write your EIN and ***2013 filing fee*** on the remittance and submit it with 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 ***2013 filing fee*** on the remittance and submit it with 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 instr.)* ▼	
Date 02-02-2014	
Preparer's signature: MR TESTER 5984	Preparer's NYTPRIN: 54680692
Firm's name *(or yours, if self-employed)*: TEST TAKERS	Preparer's PTIN or SSN: 726411816
Address: BROADWAY SUITE 10 NEW YORK, NY 11111 4922	Employer identification number: 621499121 Mark an ***X*** if self-employed [x]
E-mail: PAIDPREPARER@PP.COM	

▼ **Sign here** ▼	
Signature of general partner: Robert Burns	
Date 02-02-2014	Daytime phone number (518)555-1212
E-mail: GENERALPARTNER@GP.COM	

Note to Software Vendor- Include the following information;

File this form with payment within 60 days after the last day of the tax year *(see instr.)*.
Mail to: **STATE PROCESSING CENTER, PO BOX 15150, ALBANY NY 12212-5150.**
For private delivery services, see instructions.

240001130099

ABA_NUMBER: 021000322 BANK_ACCT_NUMBER: 6542011001Ban2202
BNK_ACCT_ACH_IND: Business Savings Account. There is a preparer declaration only
Electronic Authorization Effective Date: 2014-02-06

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New York State Department of Taxation and Finance

Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

IT-204-LL

For calendar year 2013 or fiscal year beginning 01-01-2013 and ending 12-31-2013

Legal name TEST 6772	Identification number *(see instructions)* 002326772
Trade name of business if different from legal name above LL TESTING INDUSTRIES	Change of business information ☐ 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)* 1203 STATE CAMPUS ROOM 2112	Date business started 04-15-2007
City, village, or post office: ALBANY State: NY ZIP code: 12227-1357	Contact person's telephone number (518) 555-4567
Principal business activity TESTING	Enter your **2-digit special condition code if applicable** *(see instructions)*..... E3

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(es))*

Mark applicable box(es): ☐ Amended Form IT-204-LL ☐ Refund ☒ Final Form IT-204-LL *(see instructions)*

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** .00

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 ***2013 filing fee*** on the remittance and submit it with 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** TF0002207

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 ***2013 filing fee*** on the remittance and submit it with 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 instr.)* ▼	Date 02-02-2014
Preparer's signature JUSTIN TYME	Preparer's NYTPRIN 85795627
Firm's name *(or yours, if self-employed)* TEST TAKERS	Preparer's PTIN or SSN 317441520
Address 123 BROADWAY New York,NY 11111-2468	Employer identification number 862411209 Mark an ***X*** if self-employed ☒
E-mail: PAIDPREPARER@PP.COM	

▼ **Sign here** ▼	
Signature of general partner William Cummings	
Date 02-02-2014	Daytime phone number (518)555-1234
E-mail: GENERAL-PARTNER@GP.COM	

Electronic Authorization
Effective Date: 2014-02-07

File this form with payment within 60 days after the last day of the tax year *(see instr.)*.
Mail to: **STATE PROCESSING CENTER, PO BOX 15150, ALBANY NY 12212-5150.**
For private delivery services, see instructions.

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Note to Software Vendor-Include- Account is a Checking Account Type, ACH DEBIT

There is a preparer declaration only

BNK_ACCT_ACH_IND: Personal

ABA_NUMBER: 021000322

BANK_ACCT_NUMBER:6542011001BAN1002

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 01-01-13 and ending 12-31-13

Legal name: TEST TAKER	Employer identification number (EIN): 002326773
Trade name of business if different from legal name above: TESTING 2013	**NYS** principal business activity: AGENCY
Address *(number and street or rural route)*: 91 BROADWAY SUITE 2112 — City, village, or post office: ALBANY	NAICS business code number *(from **NYS Pub 910**)*: 112111
State: NY — ZIP code: 12211-2042 — Country: United States	Principal product or service: INSURANCE — Date business started: 03-07-2006

Section 1 – Partnership information

Special conditions for filing your 2013 tax return *(see instr)* .....

A Mark an ***X*** in the box that applies to your entity

☐ Regular partnership ☐ Limited liability partnership (LLP) ☐ Portfolio investment partnership *(see instr.)* ☐ Other

☒ 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 NY 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 *(submit explanation)*

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 4

2) Article 9-A **F2** 4

3) Other **F3**

4) Total **F4** 8

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....*(if Yes, enter ID number)* **G1**

2) Withholding tax Yes ☐ No ☒ .....*(if Yes, enter ID number)* **G2**

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☐ No ☒

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? *(see instr.)* **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? *(see instructions)*..... **Q** Yes ☐ No ☒

Third-party designee? *(see instr.)* Yes ☒ No ☐	Print designee's name: JUSTIN CASE	Designee's phone number: (518) 867-5309	Personal identification number (PIN): 12345
	E-mail: PAID-PREPARER@PP.COM		

▼ **Paid preparer must complete** *(see instr.)* ▼	Date: 03-29-2014
Preparer's signature: JUSTIN CASE	Preparer's NYTPRIN: 75634281
Firm's name *(or yours, if self-employed)*: JUSTIN CASE TAX ADVISORS	Preparer's PTIN or SSN: 115362796
Address: 111 NORTH MAIN AVE SUITE K2	Employer identification number: 115362797
ALBANY, NY 12211	Mark an ***X*** if self-employed ☒
E-mail: PAID-PREPARERMAIL@PP.COM	

▼ **Sign here** ▼	
Signature of general partner: JOHN SMITH	
Date: 04-03-2014	Daytime phone number: (518) 555-3434
E-mail: GENERALPARTNER@GP.COM	

204001130094

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	
5	Gross profit *(subtract line 4 from line 3)*			5	114578
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	
9	Other income (loss) *(submit statement)*			9	
10	Total income (loss) *(combine lines 5 through 9)*			10	114578

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	27580
13	Repairs and maintenance			13	1523
14	Bad debts			14	
15	Rent			15	
16	Taxes and licenses			16	
17	Interest			17	
18	Depreciation *(if required, submit federal Form 4562)*	18			
19	Depreciation reported on federal Form 1125-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 *(submit statement)*			24	
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	31988
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	82590

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	
28	Purchases	28	
29	Cost of labor	29	
30	Additional IRC section 263A costs *(submit statement)*	30	
31	Other costs *(submit 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 ☐ Lower of cost or market

☒ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b**

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 _____

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244937
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 *(submit statement)*	**46**				
47a Loans to partners (or persons related to partners)	**47a**				
47b Mortgage and real estate loans	**47b**		5800		800
48 Other investments *(submit 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**	2000		1000	
55 Less accumulated amortization	**55**	2000		1000	
56 Other assets *(submit statement)*	**56**				
57 Total assets	**57**		234195		245737

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**				
59 Mortgages, notes, bonds payable in less than one year	**59**				
60 Other current liabilities *(submit statement)*	**60**				
61 All nonrecourse loans	**61**				
62a Loans from partners (or persons related to partners)	**62a**				
62b Mortgages, notes, bonds payable in one year or more	**62b**		1500		5000
63 Other liabilities *(submit statement)*	**63**				
64 Partners' capital accounts	**64**		3680		146170
65 Total liabilities and capital	**65**		5180		151170

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	94590
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**	23000
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**	117590
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**	117590

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

75	Balance at beginning of year	**75**	3680
76	Capital contributed – cash	**76**	319000
77	Capital contributed – property	**77**	
78	Net income (loss) per books	**78**	94590
79	Other increases	**79**	
	Identify:		
80	Add lines 75 through 79	**80**	417270
81	Distributions – cash	**81**	271100
82	Distributions – property	**82**	
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	271100
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	146170

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	82590
87	Net rental real estate income (loss) *(submit 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**	27580
91	Interest income	**91**	
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	
97	Other income (loss) *(see instructions)*	**97**	

Identify:

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	4580

Identify: Description line 99 IT-204

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

Identify:

101	Net earnings (loss) from self-employment	**101**	47795
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	271100
104	Distributions – other property	**104**	
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	12000

Identify: Description line 106 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	117590

Analysis by type of partner

	A Corporate	**B** Individual (active)	**C** Individual (passive)	**D** Partnership	**E** Exempt organization	**F** Nominee/other
General partners				53795		
Limited partners	63795					

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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 –		
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**

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**

Section 9 – Other information

116a New York source gross income *(see instructions)* **116a** 126578

116b MCTD allocation percentage *(see instructions)* ..... **116b** %

117a Did the partnership make an IRC 1060 election? ..... Yes ☐ No ☒

117b Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership **117b**

117c Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)* ..... Yes ☐ No ☒

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*
12 RAIN STREET	ALBANY NY	SALES

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* ..... Yes ☒ No ☐

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors		**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A	
Property percentage *(see inst.)*			**Dollars**		**Dollars**		
119	Real property owned	**119**		**119**			
120	Real property rented from others	**120**		**120**			
121	Tangible personal property owned	**121**		**121**			
122	**Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**		**122**		**122**	%
123	**Payroll percentage** *(see instr.)*	**123**		**123**		**123**	%
124	**Gross income percentage** *(see instr.)*	**124**		**124**		**124**	%
125	Total of percentages *(total column C, lines 122, 123, and 124)*					**125**	%
126	**Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*					**126**	%

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127 Site preparation credit component **127**

128 Tangible property credit component **128**

129 On-site groundwater remediation credit component **129**

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	
134	QEZE zone allocation factor	**134**	
135	QEZE benefit period factor	**135**	

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	
137	Excelsior investment tax credit component	**137**	
138	Excelsior research and development tax credit component	**138**	
139	Excelsior real property tax 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 flow-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 – Flow-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 flow-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**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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
CP1 PARTNERS			002326807
Partner's address			
12 MAIN STREET			
City	State	ZIP code	
ALBANY	NY	12211	

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	10. 00 %	10. 00 %
2) Loss	G2	10. 00 %	10. 00 %
3) Capital	G3	10. 00 %	10. 00 %

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

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

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	5100
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	9459
5) Withdrawals and distributions – cash	I5	3000
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	12369

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	63
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	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**		**12**	23997
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**	325

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**	
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**	3199

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**			

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

46	New York receipts	**46**	12658
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	8259
60 Net rental real estate income (loss)	**60**	
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	
64 Ordinary dividends	**64**	
65 Royalties	**65**	1200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	
69 Other income (loss)	**69**	
Identify:		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	458
Identify: LINE 71 OTHER DEDUCTIONS		
72 Tax preference items for minimum tax	**72**	
Identify:		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	63
74 Distributions – cash and marketable securities	**74**	3000
75 Distributions – other property	**75**	
76 Other items not included above that are required to be reported separately to partners	**76**	1200
Identify: LINE 76 ITEMS NOT INCLUDED COMMENT		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-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**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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
CP2 PARTNER			115364119
Partner's address			
30 MAIN STREET			
City	State	ZIP code	
ALBANY	NY	12222	

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	15 .00 %	15 .00 %
2) Loss	G2	15 .00 %	15 .00 %
3) Capital	G3	15 .00 %	15 .00 %

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

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

I Partner's capital account analysis

1) Beginning capital account	I1	540
2) Capital contributed during the year – cash	I2	3400
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	14189
5) Withdrawals and distributions – cash	I5	4340
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	13789

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	94
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	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**		**12**	35995
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**	488

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**	
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**	4798

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**			

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

46	New York receipts	**46**	18987
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	12389
60 Net rental real estate income (loss)	**60**	
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	8980
63 Interest income	**63**	
64 Ordinary dividends	**64**	
65 Royalties	**65**	1800
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	
69 Other income (loss)	**69**	
Identify:		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	687
Identify: LINE 71 OTHER DEDUCTIONS		
72 Tax preference items for minimum tax	**72**	
Identify:		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	94
74 Distributions – cash and marketable securities	**74**	4340
75 Distributions – other property	**75**	
76 Other items not included above that are required to be reported separately to partners	**76**	1800
Identify: LINE 76 ITEMS NOT INCLUDED COMMENT		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-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**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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
CP3 PARTNER			002326808
Partner's address			
35 MAIN STREET			
City	State	ZIP code	
ALBANY	NY	12233	

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	5.00 %	5.00 %
2) Loss	G2	5.00 %	5.00 %
3) Capital	G3	5.00 %	5.00 %

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

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

I Partner's capital account analysis

1) Beginning capital account	I1	560
2) Capital contributed during the year – cash	I2	3000
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	4729
5) Withdrawals and distributions – cash	I5	100000
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	-91711

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

117001130099

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**	31
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	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**		**12**	11998
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**	162

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**	
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**	1599

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**			

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

46	New York receipts	**46**	6329
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	4129
60 Net rental real estate income (loss)	**60**	
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	4000
63 Interest income	**63**	
64 Ordinary dividends	**64**	
65 Royalties	**65**	600
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	
69 Other income (loss)	**69**	
Identify:		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	229
Identify: LINE 71 OTHER DEDUCTIONS		
72 Tax preference items for minimum tax	**72**	
Identify:		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	31
74 Distributions – cash and marketable securities	**74**	100000
75 Distributions – other property	**75**	
76 Other items not included above that are required to be reported separately to partners	**76**	600
Identify: LINE 76 ITEMS NOT INCLUDED COMMENT		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-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**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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
CP4 PARTNER			115364121
Partner's address			
45 MAIN AVE			
City	State	ZIP code	
ALBANY	NY	12244	

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	20. 00 %	20. 00 %
2) Loss	G2	20. 00 %	20. 00 %
3) Capital	G3	20. 00 %	20. 00 %

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

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

I Partner's capital account analysis

1) Beginning capital account	I1	300
2) Capital contributed during the year – cash	I2	90000
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	18918
5) Withdrawals and distributions – cash	I5	1000
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	108218

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

117001130099

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**	125
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	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**		**12**	47993
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**	650

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**	
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**	6398

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**			

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

46	New York receipts	**46**	25315
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	16518
60 Net rental real estate income (loss)	**60**	
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	1500
63 Interest income	**63**	
64 Ordinary dividends	**64**	
65 Royalties	**65**	2400
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	
69 Other income (loss)	**69**	
Identify:		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	916
Identify: LINE 71 OTHER DEDUCTIONS		
72 Tax preference items for minimum tax	**72**	
Identify:		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	125
74 Distributions – cash and marketable securities	**74**	1000
75 Distributions – other property	**75**	
76 Other items not included above that are required to be reported separately to partners	**76**	2400
Identify: LINE 76 ITEMS NOT INCLUDED COMMENT		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-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**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending** _____

☐ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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			Partner's identifying number
IP1 PARTNER			002326809
Partner's address			
35 MAIN STREET			
City	State	ZIP code	
ALBANY	NY	12211	

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	25.00 %	25.00 %
2) Loss	H2	25.00 %	25.00 %
3) Capital	H3	25.00 %	25.00 %

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

1) Nonrecourse	I1	
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	

J Partner's capital account analysis

1) Beginning capital account	J1	250
2) Capital contributed during the year – cash	J2	2500
3) Capital contributed during the year – property	J3	
4) Current year increase (decrease)	J4	23648
5) Withdrawals and distributions – cash	J5	1200
6) Withdrawals and distributions – property	J6	
7) Ending capital account	J7	25198

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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** _____

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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**	20648	**1**	20648
2	Net rental real estate income (loss)	**2**		**2**	
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	1500	**4**	1500
5	Interest income	**5**		**5**	
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	3000	**7**	3000
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) *Identify:*	**11**		**11**	
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* LINE 13 OTHER DED	**13**	1145	**13**	1145
14	Tax preference items for minimum tax *Identify:*	**14**		**14**	
15	Net earnings (loss) from self-employment	**15**		**15**	
16	Tax-exempt income and nondeductible expenses	**16**	156	**16**	156
17	Distributions – cash and marketable securities	**17**	1200	**17**	1200
18	Distributions – other property	**18**		**18**	
19	Other items not included above that are required to be reported separately to partners *Identify:* LINE 19 OTHER ITEMS	**19**	3000	**19**	3000

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 –**		
20b	**EA –**		
20c	**EA –**		
20d	**EA –**		
20e	**EA –**		
20f	**EA –**		

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

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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** –		
22b	**ES** –		
22c	**ES** –		
22d	**ES** –		
22e	**ES** –		
22f	**ES** –		

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** 31645

29b MCTD allocation percentage *(see instructions)* ..... **29b** %

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	**30**		**30**	
31 Tangible property credit component	**31**		**31**	
32 On-site groundwater remediation credit component	**32**		**32**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-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**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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	Partner's identifying number
IP2 PARTNER	002326810

Partner's address		
45 MAIN AVE		
City	State	ZIP code
ALBANY	NY	12222

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	8 00 %	8 00 %
2) Loss	H2	8 00 %	8 00 %
3) Capital	H3	8 00 %	8 00 %

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

1) Nonrecourse	I1	
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	

J Partner's capital account analysis

1) Beginning capital account	J1	350
2) Capital contributed during the year – cash	J2	70000
3) Capital contributed during the year – property	J3	
4) Current year increase (decrease)	J4	7567
5) Withdrawals and distributions – cash	J5	2000
6) Withdrawals and distributions – property	J6	
7) Ending capital account	J7	75917

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	6607	**1**	6607
2 Net rental real estate income (loss)	**2**		**2**	
3 Other net rental income (loss)	**3**		**3**	
4 Guaranteed payments	**4**	2500	**4**	2500
5 Interest income	**5**		**5**	
6 Ordinary dividends	**6**		**6**	
7 Royalties	**7**	960	**7**	960
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) *Identify:*	**11**		**11**	
12 Section 179 deduction	**12**		**12**	
13 Other deductions *Identify:* LINE 13 OTHER DED	**13**	366	**13**	366
14 Tax preference items for minimum tax *Identify:*	**14**		**14**	
15 Net earnings (loss) from self-employment	**15**		**15**	
16 Tax-exempt income and nondeductible expenses	**16**	50	**16**	50
17 Distributions – cash and marketable securities	**17**	2000	**17**	2000
18 Distributions – other property	**18**		**18**	
19 Other items not included above that are required to be reported separately to partners *Identify:* LINE 19 INFORMATION	**19**	960	**19**	960

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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** –		
22b	**ES** –		
22c	**ES** –		
22d	**ES** –		
22e	**ES** –		
22f	**ES** –		

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** 10126

29b MCTD allocation percentage *(see instructions)* ..... **29b** %

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	**30**		**30**	
31 Tangible property credit component	**31**		**31**	
32 On-site groundwater remediation credit component	**32**		**32**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-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**		

118004130099

New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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	Partner's identifying number
IP3 PARTNER	115364124

Partner's address		
50 MAIN AVE		
City	State	ZIP code
ALBANY	NY	12233

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	6 00 %	6 00 %
2) Loss	H2	6 00 %	6 00 %
3) Capital	H3	6 00 %	6 00 %

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

1) Nonrecourse	I1	
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	

J Partner's capital account analysis

1) Beginning capital account	J1	470
2) Capital contributed during the year – cash	J2	65000
3) Capital contributed during the year – property	J3	
4) Current year increase (decrease)	J4	5675
5) Withdrawals and distributions – cash	J5	1500
6) Withdrawals and distributions – property	J6	
7) Ending capital account	J7	69645

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

118001130099

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**	4955	**1**	4955
2 Net rental real estate income (loss)	**2**		**2**	
3 Other net rental income (loss)	**3**		**3**	
4 Guaranteed payments	**4**	1000	**4**	1000
5 Interest income	**5**		**5**	
6 Ordinary dividends	**6**		**6**	
7 Royalties	**7**	720	**7**	720
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) *Identify:*	**11**		**11**	
12 Section 179 deduction	**12**		**12**	
13 Other deductions *Identify:* LINE 13 OTHER DED	**13**	275	**13**	275
14 Tax preference items for minimum tax *Identify:*	**14**		**14**	
15 Net earnings (loss) from self-employment	**15**		**15**	
16 Tax-exempt income and nondeductible expenses	**16**	37	**16**	37
17 Distributions – cash and marketable securities	**17**	1500	**17**	1500
18 Distributions – other property	**18**		**18**	
19 Other items not included above that are required to be reported separately to partners *Identify:* LINE 19 INFORMATION	**19**	720	**19**	720

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 –**		
20b	**EA –**		
20c	**EA –**		
20d	**EA –**		
20e	**EA –**		
20f	**EA –**		

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

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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 –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

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** 7595

29b MCTD allocation percentage *(see instructions)* ..... **29b** %

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	30		30	
31 Tangible property credit component	31		31	
32 On-site groundwater remediation credit component	32		32	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-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**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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	Partner's identifying number
IP4 PARTNER	002326811

Partner's address		
60 MAIN STREET		
City	State	ZIP code
ALBANY	NY	12244

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	11. 00 %	11. 00 %
2) Loss	H2	11. 00 %	11. 00 %
3) Capital	H3	11 .00 %	11. 00 %

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

1) Nonrecourse	I1	
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	

J Partner's capital account analysis

1) Beginning capital account	J1	400
2) Capital contributed during the year – cash	J2	80000
3) Capital contributed during the year – property	J3	
4) Current year increase (decrease)	J4	10405
5) Withdrawals and distributions – cash	J5	1000
6) Withdrawals and distributions – property	J6	
7) Ending capital account	J7	89805

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	9085	**1**	9085
2	Net rental real estate income (loss)	**2**		**2**	
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	1500	**4**	1500
5	Interest income	**5**		**5**	
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	1320	**7**	1320
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) *Identify:*	**11**		**11**	
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* LINE 13 OTHER DED	**13**	504	**13**	504
14	Tax preference items for minimum tax *Identify:*	**14**		**14**	
15	Net earnings (loss) from self-employment	**15**		**15**	
16	Tax-exempt income and nondeductible expenses	**16**	69	**16**	69
17	Distributions – cash and marketable securities	**17**	1000	**17**	1000
18	Distributions – other property	**18**		**18**	
19	Other items not included above that are required to be reported separately to partners *Identify:* LINE 19 INFORMATION	**19**	1320	**19**	1320

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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** –		
22b	**ES** –		
22c	**ES** –		
22d	**ES** –		
22e	**ES** –		
22f	**ES** –		

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** 13923

29b MCTD allocation percentage *(see instructions)* ..... **29b** %

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	**30**		**30**	
31 Tangible property credit component	**31**		**31**	
32 On-site groundwater remediation credit component	**32**		**32**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-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**		

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST TAKER	002326773

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

ENI and MTI additions

1	Tax-exempt interest	1	625
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	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 Average value New York State		B Average value everywhere	
12	Total assets	12		12	239966
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	3250

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	31988

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**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	126578
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**	

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 13 and ending

Legal name: TEST SUBJECT LLC	Employer identification number (EIN): 002326774
Trade name of business if different from legal name above: TEST TAKER 6774	**NYS** principal business activity: AGENCY
Address *(number and street or rural route)*: 91 BROADWAY; City, village, or post office: ALBANY	NAICS business code number *(from **NYS Pub 910**)*: 524210
State: NY; ZIP code: 12211-2042; Country: US	Principal product or service: INSURANCE; Date business started: 03-07-2007

Section 1 – Partnership information

Special conditions for filing your 2013 tax return *(see instr)* E3 A6

A Mark an ***X*** in the box that applies to your entity

☐ Regular partnership ☒ Limited liability partnership (LLP) ☐ Portfolio investment partnership *(see instr.)* ☐ Other

☐ 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 NY 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 *(submit explanation)*

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 1

2) Article 9-A **F2** 1

3) Other **F3**

4) Total **F4** 2

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....*(if Yes, enter ID number)* **G1**

2) Withholding tax Yes ☒ No ☐ .....*(if Yes, enter ID number)* .... **G2** TF 0023268

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☐ No ☒

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? *(see instr.)* **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? *(see instructions)*..... **Q** Yes ☐ No ☒

Third-party designee? *(see instr.)* Yes ☒ No ☐	Print designee's name: JAMES SMITH	Designee's phone number: (518) 555-1212	Personal identification number (PIN): 12345
	E-mail: THIRDPARTY@PAIDPREPARER.COM		

▼ **Paid preparer must complete** *(see instr.)* ▼	Date: 03-29-2014
Preparer's signature: Justin Case	Preparer's NYTPRIN: 75634281
Firm's name *(or yours, if self-employed)*: TAX PREP INC	Preparer's PTIN or SSN: 115362796
Address: 111 NORTH MAIN AVE ALBANY, NY 12211-1234	Employer identification number: 115362797 Mark an ***X*** if self-employed ☒
E-mail: paid-preparer@pp.com	

▼ **Sign here** ▼	
Signature of general partner: John Smith	
Date: 04-03-2014	Daytime phone number: (518) 555-3434
E-mail: general-partner@gp.com	

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	20133
5	Gross profit *(subtract line 4 from line 3)*			5	94445
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	1200
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	800
9	Other income (loss) *(submit statement)*			9	176
10	Total income (loss) *(combine lines 5 through 9)*			10	96621

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	11000
13	Repairs and maintenance			13	1523
14	Bad debts			14	500
15	Rent			15	555
16	Taxes and licenses			16	1038
17	Interest			17	700
18	Depreciation *(if required, submit federal Form 4562)*	18	1046		
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19			
20	Subtract line 19 from line 18			20	1046
21	Depletion *(do not deduct oil and gas depletion)*			21	100
22	Retirement plans, etc			22	
23	Employee benefit programs			23	300
24	Other deductions *(submit statement)*			24	5168
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	24815
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	71806

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	11500
28	Purchases	28	3000
29	Cost of labor	29	1000
30	Additional IRC section 263A costs *(submit statement)*	30	4119
31	Other costs *(submit statement)*	31	625
32	Total *(add lines 27 through 31)*	32	20244
33	Inventory at end of year	33	111
34	Cost of goods sold *(subtract line 33 from line 32)*	34	20133

35 Methods used for valuing closing inventory *(mark an **X** in applicable boxes)*

☐ Cost ☒ Lower of cost or market

☐ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

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 _____

204002130094

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244987
41 Trade notes and accounts receivable	**41**	1111		2000	
42 Less allowances for bad debts	**42**		1111		2000
43 Inventories	**43**		11500		111
44 U.S. government obligations	**44**				80150
45 Tax-exempt securities	**45**				6400
46 Other current assets *(submit statement)*	**46**		1350		1350
47a Loans to partners (or persons related to partners)	**47a**		5800		800
47b Mortgage and real estate loans	**47b**				
48 Other investments *(submit statement)*	**48**		3000		2000
49 Buildings and other depreciable assets	**49**	21930		25000	
50 Less accumulated depreciation	**50**	5000	16930		25000
51 Depletable assets	**51**				
52 Less accumulated depletion	**52**				
53 Land (net any amortization)	**53**		4000		3000
54 Intangible assets (amortizable only)	**54**	8000		7000	
55 Less accumulated amortization	**55**	2000	6000	1000	6000
56 Other assets *(submit statement)*	**56**		10325		67129
57 Total assets	**57**		288411		438927

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**		54650		104150
59 Mortgages, notes, bonds payable in less than one year	**59**		2500		2600
60 Other current liabilities *(submit statement)*	**60**		226000		43000
61 All nonrecourse loans	**61**		600		17100
62a Loans from partners (or persons related to partners)	**62a**		1500		5000
62b Mortgages, notes, bonds payable in one year or more	**62b**				
63 Other liabilities *(submit statement)*	**63**		1811		1311
64 Partners' capital accounts	**64**		1350		265766
65 Total liabilities and capital	**65**		288411		438927

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	136857
67	Income included on return not recorded on books this year, from Schedule M-1, line 2	**67**	174
	Identify: Description Line 67 IT204 Associated with New York		
68	Guaranteed payments (other than health insurance)	**68**	11000
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4	**69**	625
	Identify: Description Line 69 IT-204		
70	Add lines 66 through 69	**70**	148656
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**	148656

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

75	Balance at beginning of year	**75**	1350
76	Capital contributed – cash	**76**	6000
77	Capital contributed – property	**77**	2500
78	Net income (loss) per books	**78**	136857
79	Other increases	**79**	129909
	Identify: Description line 79 IT-204		
80	Add lines 75 through 79	**80**	276616
81	Distributions – cash	**81**	7350
82	Distributions – property	**82**	3500
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	10850
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	265766

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	71806
87	Net rental real estate income (loss) *(submit federal Form 8825)*	**87**	900
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**	11000
91	Interest income	**91**	11450
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	40000
97	Other income (loss) *(see instructions)*	**97**	5000

Identify: Description Line 97 IT-204

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	3500

Identify: Description Line 99 IT-204

100	Tax preference items for minimum tax *(see instructions)*	**100**	690

Identify: Description Line 100 IT-204

101	Net earnings (loss) from self-employment	**101**	32802
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	7350
104	Distributions – other property	**104**	3500
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	26950

Identify: Description Line 106 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	148656

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	89194					

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** –		
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**

109 New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
109a	**E S** – 20	10000	10000
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** 10000

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**

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Section 9 – Other information

116a	New York source gross income *(see instructions)*	**116a**	186704
116b	MCTD allocation percentage *(see instructions)*	**116b**	35 %
117a	Did the partnership make an IRC 1060 election?	Yes ☐	No ☒
117b	Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership	**117b**	
117c	Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)*	Yes ☐	No ☐

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*
1111 Main Ave	Waltham MA	Branch Office
7777 South Quail Ave	Boston MA	Storage

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* Yes ☐ No ☒

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors	**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A	
Property percentage *(see inst.)*		**Dollars**		**Dollars**		
119 Real property owned	**119**	10000	**119**	5000		
120 Real property rented from others	**120**	560000	**120**	400000		
121 Tangible personal property owned	**121**	5000	**121**	4000		
122 **Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**	575000	**122**	409000	**122**	71.1304 %
123 **Payroll percentage** *(see instr.)*	**123**	50000	**123**	25000	**123**	50.0000 %
124 **Gross income percentage** *(see instr.)*	**124**	75000	**124**	50000	**124**	66.6667 %
125 Total of percentages *(total column C, lines 122, 123, and 124)*					**125**	187.7971 %
126 **Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*					**126**	62.5990 %

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127	Site preparation credit component	**127**	1800
128	Tangible property credit component	**128**	1170
129	On-site groundwater remediation credit component	**129**	810

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	
134	QEZE zone allocation factor	**134**	
135	QEZE benefit period factor	**135**	

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	2000
137	Excelsior investment tax credit component	**137**	500
138	Excelsior research and development tax credit component	**138**	3000
139	Excelsior real property tax credit component	**139**	600

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 flow-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a	107	1080	**144d**		
144b	108	702	**144e**		
144c	109	486	**144f**		

Credit factors

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

Part 2 – Flow-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 flow-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	607	700	**148d**		
148b	171	400	**148e**		
148c			**148f**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST SUBJECT LLC	002326774

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** 00232681234

Partner's information *(see instructions)*

Partner's name			Partner's EIN
CP1 PARTNER			002326807
Partner's address			
1010 MAIN STREET			
City	State	ZIP code	
ALBANY	NY	12211	

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	60.00 %	60.00 %
2) Loss	G2	60.00 %	60.00 %
3) Capital	G3	60.00 %	60.00 %

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

1) Nonrecourse	H1	10260
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	93637

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	3600
3) Capital contributed during the year – property	I3	1500
4) Current year increase (decrease)	I4	160060
5) Withdrawals and distributions – cash	I5	4410
6) Withdrawals and distributions – property	I6	2100
7) Ending capital account	I7	159460

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	375
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**	4500
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**	179
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**		**12**	218201
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**	138067

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**	
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**	420
29	Total noninterest deductions	**29**	14469

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**		3000	6000
32	FMV of real estate owned	**32**		6000	12000
33	Real estate rented	**33**	207000	240000	336000
34	Adjusted basis of inventories owned	**34**		2400	3000
35	FMV of inventories owned	**35**		4800	6000
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**		30000	45000
40	Services performed	**40**			
41	Rentals of property	**41**			
42	Royalties	**42**	150	150	150
43	Other business receipts	**43**	15600	15600	15600

	Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000	15000	30000
45	Number of employees	**45**			

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

46	New York receipts	**46**	76487
47	Total receipts from the sale of goods by manufacturing	**47**	4700
48	Total receipts from the lending of funds	**48**	4800
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** – 20	6000
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** 6000

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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	43084
60 Net rental real estate income (loss)	**60**	540
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	6870
64 Ordinary dividends	**64**	
65 Royalties	**65**	7200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	24000
69 Other income (loss)	**69**	3000
Identify: Description of line 69 on IT-204-CP		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	2100
Identify: Description of line 71 on IT-204-CP		
72 Tax preference items for minimum tax	**72**	414
Identify: Description of line 72 on IT-204-CP		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	375
74 Distributions – cash and marketable securities	**74**	4410
75 Distributions – other property	**75**	2100
76 Other items not included above that are required to be reported separately to partners	**76**	16170
Identify: Description of line 73 on IT-204-CP		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**	1080	**77**	
78 Tangible property cost	**78**	702	**78**	
79 On-site groundwater remediation cost	**79**	486	**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	1200
87	Excelsior investment tax credit component	**87**	300
88	Excelsior research and development tax credit component	**88**	1800
89	Excelsior real property tax credit component	**89**	360

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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-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	607	420	**96d**		
96b	171	240	**96e**		
96c			**96f**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST SUBJECT LLC	002326774

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** 00232681234

C Business allocation percentage ..... **C** 62 .5990%

Partner's information *(see instructions)*

Partner's name	Partner's identifying number
IP PARTNER 1	115364119

Partner's address		
1 PARTNER DR		
City	State	ZIP code
ALBANY	NY	12211

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** 002326806

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	40.00 %	40.00 %
2) Loss	H2	40.00 %	40.00 %
3) Capital	H3	40.00 %	40.00 %

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

1) Nonrecourse	I1	6840
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	62424

J Partner's capital account analysis

1) Beginning capital account	J1	540
2) Capital contributed during the year – cash	J2	2400
3) Capital contributed during the year – property	J3	1000
4) Current year increase (decrease)	J4	106706
5) Withdrawals and distributions – cash	J5	2940
6) Withdrawals and distributions – property	J6	1400
7) Ending capital account	J7	106306

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

118001130099

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**	01-01-2013	111
2) Second installment	**O2**	04-01-2013	222
3) Third installment	**O3**	07-01-2013	333
4) Fourth installment	**O4**	10-01-2013	444
Total estimated MCTMT paid on behalf of partner *(add lines O1 through O4)*	**O**		1110

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**	28722	**1**	17980
2	Net rental real estate income (loss)	**2**	360	**2**	225
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	4400	**4**	2754
5	Interest income	**5**	4580	**5**	2867
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	4800	**7**	3005
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**	16000	**10**	10016
11	Other income (loss) *Identify:* Description of line 11	**11**	2000	**11**	1252
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* Description of Line 13	**13**	1400	**13**	876
14	Tax preference items for minimum tax *Identify:* Description of line 14 on IT-204-IP	**14**	276	**14**	173
15	Net earnings (loss) from self-employment	**15**	32802	**15**	20534
16	Tax-exempt income and nondeductible expenses	**16**	250	**16**	156
17	Distributions – cash and marketable securities	**17**	2940	**17**	1840
18	Distributions – other property	**18**	1400	**18**	876
19	Other items not included above that are required to be reported separately to partners *Identify:* Description of line 19 on IT-204-IP	**19**	10780	**19**	6748

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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 –** 20	4000	4000
22b	**ES –**		
22c	**ES –**		
22d	**ES –**		
22e	**ES –**		
22f	**ES –**		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)* **23** 4000

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** 74682

29b MCTD allocation percentage *(see instructions)* ..... **29b** 35.00 %

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	**30**	720	**30**	
31 Tangible property credit component	**31**	468	**31**	
32 On-site groundwater remediation credit component	**32**	324	**32**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	800
40	Excelsior investment tax credit component	**40**	200
41	Excelsior research and development tax credit component	**41**	1200
42	Excelsior real property tax credit component	**42**	240

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 flow-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 – Flow-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 flow-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	607	280	**52d**		
52b	171	360	**52e**		
52c			**52f**		

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
TEST SUBJECT LLC	002326774

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

ENI and MTI additions

1	Tax-exempt interest	1	325.00
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	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	6000.00

Identify: ES-20 NYS Innovation Hot Spot Program

Assets and liabilities *(see instructions)*

		A Average value New York State		B Average value everywhere	
12	Total assets	12		12	363669.00
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	230111.00

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	700.00
29	Total noninterest deductions	**29**	24115.00

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**		3000.00	6000.00
32 FMV of real estate owned	**32**		6000.00	12000.00
33 Real estate rented	**33**	207000.00	240000.00	336000.00
34 Adjusted basis of inventories owned	**34**		2400.00	3000.00
35 FMV of inventories owned	**35**		4800.00	6000.00
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**		30000.00	45000.00
40 Services performed	**40**			
41 Rentals of property	**41**			
42 Royalties	**42**	150.00	150.00	150.00
43 Other business receipts	**43**	15600.00	15600.00	15600.00

Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44 Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000.00	15000.00	30000.00
45 Number of employees	**45**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	76487.00
47	Total receipts from the sale of goods by manufacturing	**47**	4700.00
48	Total receipts from the lending of funds	**48**	4800.00
49	Adjusted basis of qualified manufacturing property	**49**	

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New York State Department of Taxation and Finance

Innovation Hot Spot Deduction

IT-223

Tax Law – Section 38, 612(c)(39)

Name(s) as shown on return	Identifying number as shown on return
TEST SUBJECT LLC	002326774

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.
Complete the information below if you are a qualified entity located in a hot spot, are a member, partner, or shareholder of a qualified entity, or both. See the instructions on back before completing.

A Innovation hot spot name	B ode	C Business participation number	D EIN of qualified entity located in the hot spot	E Tax year being claimed *(enter 1, 2, 3, 4, or 5)*	F Income or gain attributable to the hot spot
HOT SPOT ALBANY	123	4321	TF1122334	1	7500.00
HOT SPOT TWO	456	5678	867530900	1	2500.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
Amount of income or gain attributable to the hot spot from additional sheet(s), if any					.00
1 Total amount of income or gain attributable to innovation hot spots *(add column F amounts)*				1	10000.00

Enter the amount from line 1 on Form IT-201, line 31; Form IT-203, line 29; Form IT-204, line 109; or Form IT-205, line 68.

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Instructions

General information

Qualified entities in innovation hot spots are eligible for the tax benefits listed below for five tax years beginning with the year the entity became a tenant in or part of an innovation hot spot

- Qualified entities taxable under Article 9-A located completely within the hot spot are liable only for the fixed dollar minimum tax.
- Qualified entities located inside and outside the hot spot, and corporate partners of qualified entities, are allowed a deduction for the amount of income or gain attributable to operations in the hot spot.
- Individuals who are sole proprietors of a qualified entity, or are partners in a partnership, limited liability company (LLC) members, or shareholders of a New York S corporation, that is a qualified entity, are allowed a deduction for the amount of income or gain attributable to operations at the hot spot.
- Qualified entities are also eligible for a credit or refund of sales and use tax imposed on the retail sale of tangible personal property or services.

Taxpayers claiming the above tax benefits are not eligible for any other New York State exemptions, deductions, credits, or refunds to the extent the exemption, deduction, credit, or refund is attributable to the business operations in the innovation hot spot.

Qualified entity means a business enterprise that is

- in the formative stages of development, and
- located in New York State, and
- certified by a New York State innovation hot spot as being approved to locate in, or be part of, a virtual incubation program operated by that innovation hot spot, and
- either A or B below:
  - A. any corporation, except a corporation which:
    - over 50% of the number of shares of stock entitling the holders thereof to vote for the election of directors or trustees is owned or controlled, either directly or indirectly, by a taxpayer subject to tax under Tax Law Article 9, sections 183, 184, or 185; Article 9-A; Article 32; or Article 33; or
    - is substantially similar in operation and in ownership to a business entity (or entities) taxable or previously taxable under Tax Law Article 9, sections 183, 184, 185, or former section 186; Article 9-A; Article 32; Article 33; former Article 23; or would have been subject to tax under Article 23 (as it was in effect on January 1, 1980); or the income (or losses) of which is (or was) includable under Article 22.
  - B. a sole proprietorship, partnership, limited partnership, LLC, or New York S corporation that is not substantially similar in operation and in ownership to a business entity (or entities) taxable, or previously taxable, under Tax Law Article 9, sections 183, 184, 185, or former section 186; Article 9-A; Article 32; Article 33; former Article 23; or would have been subject to tax under Article 23 (as it was in effect on January 1, 1980); or the income (or losses) of which is (or was) includable under Article 22.

For more information about the New York Innovation ot Spot Program, visit *www.esd.ny.gov*.

Who must file

Submit one Form IT-223 with your return. Complete Form IT-223 if you are an individual, a beneficiary or fiduciary of an estate or trust, a partner in a partnership, or a shareholder of an S corporation, and you are a qualified entity or a member, partner, or shareholder of a qualified entity, or both. Include information for all of the entities from which you are receiving income or gain attributable to an innovation hot spot.

A partnership must submit Form IT-223 with Form IT-204, *Partnership Return,* showing the total income or gain attributable to the hot spot and provide the partners with their share of the income or gain attributable to the hot spot.

An S corporation does not file Form IT-223; it must file Form CT-223, *Innovation Hot Spot Deduction*. If you are a shareholder of an S corporation, obtain your share of the S corporation's income attributable to the hot spot from the S corporation, and follow the instructions on this form for claiming your modification on your personal income tax return.

Column instructions

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

Column A – Enter the innovation hot spot name from your certificate.

Column B – Enter the hot spot identification code from your certificate.

Column C – Enter the business participation number from your certificate.

Column D – Enter the employer identification number (EIN) of the business certified in the hot spot. If you are receiving the income from another entity (partnership, New York S corporation, estate or trust) enter the EIN of the qualified entity certified in the hot spot.

Column E – Make only one entry (1, 2, 3, 4, or 5) to indicate which tax year you are claiming this deduction.

Column F – Enter the amount of income or gain attributable to the hot spot that was included in your federal adjusted gross income.

In addition to any record keeping re uirement imposed by Empire State Development, a qualified entity that is located inside and outside a New York innovation hot spot must keep books and records to disclose, to the satisfaction of the Tax Department, the amount of items of income, gain, loss, and deduction attributable to operations at (or as part of) the innovation hot spot.

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New York State Department of Taxation and Finance

Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

IT-607

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 .
You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return
TEST SUBJECT LLC	002326774

A Year of eligibility *(enter a number from 1 to 10 see instructions)* ..... A 3

Schedule A – Credit components *(see instructions)*

Part 1 – Excelsior jobs tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	1	Enter your excelsior jobs tax credit component	1	2000 .00
Partner	2	Enter your share of the excelsior jobs tax credit component from your partnership(s)	2	.00
S corporation shareholder	3	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	3	.00
Beneficiary	4	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	4	.00
	5	Total excelsior jobs tax credit component *(add lines 1 throu h 4 see instructions)*	5	2000 .00

Part 2 – Excelsior investment tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	6	Enter your excelsior investment tax credit component	6	500 .00
Partner		Enter your share of the excelsior investment tax credit component from your partnership(s)		.00
S corporation shareholder	8	Enter your share of the excelsior investment tax credit component from your S corporation(s)	8	.00
Beneficiary	9	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	9	.00
	10	Total excelsior investment tax credit component *(add lines throu h see instructions)*	10	500 .00

Part 3 – Excelsior research and development tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	11	Enter your excelsior research and development tax credit component	11	3000 .00
Partner	12	Enter your share of the excelsior research and development tax credit component from your partnership(s)	12	.00
S corporation shareholder	13	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	13	.00
Beneficiary	14	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	14	.00
	15	Total excelsior research and development tax credit component *(add lines 11 throu h 14 see instructions)*	15	3000 .00

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Part 4 – Excelsior real property tax credit component *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	16	Enter your excelsior real property tax credit component ...	16	600 .00
Partner	17	Enter your share of the excelsior real property tax credit component from your partnership(s)	1	.00
S corporation shareholder	18	Enter your share of the excelsior real property tax credit component from your S corporation(s)	18	.00
Beneficiary	19	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	19	.00
	20	Total excelsior real property tax credit component *(add lines 16 through 19 see instructions)*	20	600 .00

21 Excelsior jobs program tax credit *(add lines 5, 10, 15, and 20)* ..... 21 .00

Fiduciaries: complete Schedule C.
Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

Schedule B – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the excelsior jobs program tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For Type, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule C – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr)*

A Beneficiary's name *(same as on Form* IT-205,*Schedule C)*	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00

Schedule D – Computation of credit *(see instructions)*

Individuals (including sole **proprietors), partners, S corporation shareholders, beneficiaries**	22	Enter the amount from line 21	22	.00
Fiduciaries	23	Enter the amount from Schedule C, *Fiduciar* line, column	23	.00
	24	Enter the amount from Schedule C, *Fiduciar* line, column D	24	.00
	25	Enter the amount from Schedule C, *Fiduciar* line, column E	25	.00
	26	Enter the amount from Schedule C, *Fiduciar* line, column F	26	.00
	27	**Total excelsior jobs program tax credit** *(add lines 22 throu h 2 see instructions)*	2	.00

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Schedule E – Summary of recapture of credit *(see instructions)*

28	Individual's and partnership's recapture of credit	28	700.00
29	Beneficiary's share of recapture of credit *(see instructions)*	29	.00
30	Partner's share of recapture of credit *(see instructions)*	30	.00
31	S corporation shareholder's share of recapture of credit *(see instructions)*	31	.00
32	Fiduciaries enter your share of amount from Schedule , *Fiduciar* line, column	32	.00
33	Total *(add lines 2 throu h 32)*	33	700.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code *607* on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 1 .

Fiduciaries: Include the line 33 amount on Form IT-20 , line 12.

Partnerships: Enter the line 33 amount and code *607* on Form IT-204, line 14 .

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2013

New York State Department of Taxation and Finance

IT-611

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-20 .

Name(s) as shown on return	Identifying number as shown on return
TEST SUBJECT LLC	002326774

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008 ..... **A** Yes ☒ No ☐

If *yes*, complete Form IT-611 to claim the brownfield redevelopment tax credit. If n*o*, and the site was accepted **on or after** June 23, 2008, do not complete this form instead use Form IT- 6 11.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008,* to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information *(see instructions, Form IT-611-I, for assistance)*

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit *(mm-dd-yyyy)* ..... B 05-04-2003

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site location	
	Municipality	ounty
NY INDUSTRIES CLEANUP	COLONIE	ALBANY
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	DER-2004-5	11-10-2013

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site *(mm-dd-yyyy)*. **Submit a copy** of the sale or transfer documentation with this form. ..... D _____

E Is the qualified site for which the COC was issued by the DEC located within an environmental one (EN- one) ..... E Yes ☒ No ☐

F If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... F 60

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Schedule B – Credit components *(see instructions)*

Part 1 – Site preparation credit component *(see instructions)*

A Description of site preparation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
FENCING AND SITE PREP	02/10/2013	10000 .00
		.00
		.00

1	Total of column amounts from additional list(s), if any	**1**	.00
2	Add column C amounts *(include any amount from line 1)*	**2**	10000 .00
3	Applicable percentage rate *(rom* Applicable percentage table *in the instructions)*	**3**	18
4	Site preparation credit component *(multiply line 2 by line 3)*	**4**	1800 .00

Partner	**5**	Enter your share of the site preparation credit component from your partnership(s)	**5**	.00
S corporation shareholder	**6**	Enter your share of the site preparation credit component from your S corporation(s)	**6**	.00
Beneficiary		Enter your share of the site preparation credit component from the estate(s) or trust(s)		.00
	8	Total site preparation credit component *(add lines 4 through 7; see instructions)*	**8**	1800 .00

Part 2 – Tangible property credit component *(see instructions)*

A Description of qualified tangible property *(list each item separately; see instr.)*	B Principal use *(see instructions)*	C Date placed in service *(mm-dd-yyyy)*	D Life *(years; see instr.)*	E Cost or other basis *(see instructions)*
TANGIBLE PROPERTY	OFFICE EQUIPMENT	03/04/2013	5	6500 .00
				.00
				.00

9	Total of column E amounts from additional list(s), if any	9	.00
10	Add column E amounts *(include any amount from line 9)*	**10**	6500 .00
11	Applicable percentage rate *(rom* Applicable percentage table *in the instructions)*	**11**	18
12	Tangible property credit component *(multiply line 10 by line 11)*	**12**	1170 .00

Partner	**13**	Enter your share of the tangible property credit component from your partnership(s)	**13**	.00
S corporation shareholder	**14**	Enter your share of the tangible property credit component from your S corporation(s)	**14**	.00
Beneficiary	**15**	Enter your share of the tangible property credit component from the estate(s) or trust(s)	**15**	.00
	16	Total tangible property credit component *(add lines 12 through 15; see instructions)*	**16**	1170 .00

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Part 3 – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
PUMP / GROUNDWATER GEAR	05/06/2013	4500 .00
		.00
		.00

17 Total of column amounts from additional list(s), if any	**17**	.00
18 Add column C amounts *(include any amount from line 17)*	**18**	4500 .00
19 Applicable percentage rate *(rom* Applicable percentage table *in the instructions)*	**19**	18
20 On-site groundwater remediation credit component *(multiply line 18 by line 19)*	**20**	810 .00

Partner	**21**	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	**21**	.00
S corporation shareholder	**22**	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	**22**	.00
Beneficiary	**23**	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	**23**	.00
	24	Total on-site groundwater remediation credit component *(add lines 20 through 23; see instructions)*	**24**	810 .00

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)*	**25**	.00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 2 amount on line 2 .

Schedule C – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule D – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr.)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

1 10031300 4

Schedule E – Computation of credit

Individuals	**26**	Enter the amount from line 2	**26**	.00
Fiduciaries	**27a**	Enter the amount from Schedule D, *Fiduciary* line, column	**27a**	.00
	27b	Enter the amount from Schedule D, *Fiduciary* line, column D	**27b**	.00
	27c	Enter the amount from Schedule D, *Fiduciary* line, column E	**27c**	.00
	28	**Total brownfield redevelopment tax credit** *(add lines 26 through 27c; see instructions)*	**28**	.00

Schedule F – Recapture of credit *(see instructions)*

Tangible property that ceases to be in qualified use *(see instructions)*

A Description of property	B Date property was placed in service *(mm-dd-yyyy)*	C Date property ceased to ualify *(mm-dd-yyyy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Tangible property credit component previously allowed	H Recaptured tangible property credit component *(F × G)*
CEASED TANGIBLE PROP	08-09-2009	08-09-2013	60	12	20	2000.00	400.00
						.00	.00
						.00	.00

29	Total of column amounts from additional list(s), if any	**29**	.00
30	Total recapture of credit for tangible property credit component *(add column H amounts; include any amount on line 29)*	**30**	400 .00

Recapture if COC is revoked

31	Net tangible property credit component previously allowed *(see instructions)*	**31**	.00
32	Site preparation credit component previously allowed *(see instructions)*	**32**	.00
33	On-site groundwater remediation credit component previously allowed *(see instructions)*	**33**	.00
34	Total recapture of brownfield redevelopment tax credit *(add lines 30 through 33)*	**34**	400 .00

Individuals and partnerships: Enter the line 34 amount on line 3 .
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit *(see instructions)*

35	Individual's and partnership's recapture of credit *(from line 34)*	**35**	400 .00
36	Beneficiary's share of recapture of credit *(see instructions)*	**36**	.00
37	Partner's share of recapture of credit *(see instructions)*	**37**	.00
38	S corporation shareholder's share of recapture of credit *(see instructions)*	**38**	.00
39	Fiduciaries enter your share of amount from Schedule D, *Fiduciary* line, column F	**39**	.00
40	Total *(add lines 35 through 39)*	**40**	400 .00

Individuals: Enter the line 40 amount and code 171 on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19. **Fiduciaries:** Include the line 40 amount on Form IT-20 , line 12.
Partnerships: Enter the line 40 amount and code 171 on Form IT-204, line 148 .

1 10041300 4

IT-607 Claim for Excelsior Jobs program Tax Credit 2013

CERTIFICATE OF TAX CREDIT

Issued by Empire State Development (ESD)

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-611 Claim for Brownfield Redevelopment Tax Credit

CERTIFICATE OF COMPLETION

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 13 and ending

Legal name: Test Partners 6775 LLP	Employer identification number (EIN): 002336775
Trade name of business if different from legal name above: Test Takers	**NYS** principal business activity: Agency
Address *(number and street or rural route)*: 91 Broadway; City, village, or post office: Albany	NAICS business code number *(from **NYS Pub 910**)*: 524210
State: NY; ZIP code: 12211-2042; Country: United States	Principal product or service: Insurance; Date business started: 03-07-2007

Section 1 – Partnership information

Special conditions for filing your 2013 tax return *(see instr)* E3 A6

A Mark an ***X*** in the box that applies to your entity

☐ Regular partnership ☒ Limited liability partnership (LLP) ☐ Portfolio investment partnership *(see instr.)* ☐ Other

☐ 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 NY 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 *(submit explanation)*

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 1

2) Article 9-A **F2** 1

3) Other **F3**

4) Total **F4** 2

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....*(if Yes, enter ID number)* **G1**

2) Withholding tax Yes ☒ No ☐ .....*(if Yes, enter ID number)* .... **G2** TF 0023268

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☒ No ☐

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? *(see instr.)* **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? *(see instructions)*..... **Q** Yes ☐ No ☒

Third-party designee? *(see instr.)* Yes ☒ No ☐	Print designee's name: James Smith	Designee's phone number: (518) 555-1212	Personal identification number (PIN): 65432
	E-mail: third-party@tp.com		

▼ **Paid preparer must complete** *(see instr.)* ▼	Date: 03-29-2014
Preparer's signature: Justin Case	Preparer's NYTPRIN: 75634281
Firm's name *(or yours, if self-employed)*: TAX Inc	Preparer's PTIN or SSN: 115362796
Address: 111 North Main Ave, Albany NY, 12211-2468	Employer identification number: 115362797
	Mark an ***X*** if self-employed ☒
E-mail: paid-preparer@pp.com	

▼ **Sign here** ▼	
Signature of general partner: John Smith	
Date: 03-30-2014	Daytime phone number: (518) 555-3434
E-mail: general-partner@gp.com	

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	20133
5	Gross profit *(subtract line 4 from line 3)*			5	94445
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	1200
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	800
9	Other income (loss) *(submit statement)*			9	176
10	Total income (loss) *(combine lines 5 through 9)*			10	96621

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	11000
13	Repairs and maintenance			13	1523
14	Bad debts			14	500
15	Rent			15	555
16	Taxes and licenses			16	1038
17	Interest			17	700
18	Depreciation *(if required, submit federal Form 4562)*	18	1046		
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19			
20	Subtract line 19 from line 18			20	1046
21	Depletion *(do not deduct oil and gas depletion)*			21	100
22	Retirement plans, etc			22	
23	Employee benefit programs			23	300
24	Other deductions *(submit statement)*			24	5168
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	24815
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	71806

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	11500
28	Purchases	28	3000
29	Cost of labor	29	1000
30	Additional IRC section 263A costs *(submit statement)*	30	4119
31	Other costs *(submit statement)*	31	625
32	Total *(add lines 27 through 31)*	32	20244
33	Inventory at end of year	33	111
34	Cost of goods sold *(subtract line 33 from line 32)*	34	20133

35 Methods used for valuing closing inventory *(mark an **X** in applicable boxes)*

☐ Cost ☒ Lower of cost or market

☐ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

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 _____

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244987
41 Trade notes and accounts receivable	**41**	1111		2000	
42 Less allowances for bad debts	**42**		1111		2000
43 Inventories	**43**		11500		111
44 U.S. government obligations	**44**				80150
45 Tax-exempt securities	**45**				6400
46 Other current assets *(submit statement)*	**46**		1350		1350
47a Loans to partners (or persons related to partners)	**47a**		5800		800
47b Mortgage and real estate loans	**47b**				
48 Other investments *(submit statement)*	**48**		3000		2000
49 Buildings and other depreciable assets	**49**	21930		25000	
50 Less accumulated depreciation	**50**	5000	16930		25000
51 Depletable assets	**51**				
52 Less accumulated depletion	**52**				
53 Land (net any amortization)	**53**		4000		3000
54 Intangible assets (amortizable only)	**54**	8000		7000	
55 Less accumulated amortization	**55**	2000	6000	1000	6000
56 Other assets *(submit statement)*	**56**		10325		67129
57 Total assets	**57**		288411		438927

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**		54650		104150
59 Mortgages, notes, bonds payable in less than one year	**59**		2500		2600
60 Other current liabilities *(submit statement)*	**60**		226000		43000
61 All nonrecourse loans	**61**		600		17100
62a Loans from partners (or persons related to partners)	**62a**		1500		5000
62b Mortgages, notes, bonds payable in one year or more	**62b**				
63 Other liabilities *(submit statement)*	**63**		1811		1311
64 Partners' capital accounts	**64**		1350		265766
65 Total liabilities and capital	**65**		288411		438927

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	136857
67	Income included on return not recorded on books this year, from Schedule M-1, line 2	**67**	174
	Identify: Description Line 67 IT204 Associated with New York		
68	Guaranteed payments (other than health insurance)	**68**	11000
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4	**69**	625
	Identify: Description Line 69 IT-204		
70	Add lines 66 through 69	**70**	148656
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**	148656

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

75	Balance at beginning of year	**75**	1350
76	Capital contributed – cash	**76**	6000
77	Capital contributed – property	**77**	2500
78	Net income (loss) per books	**78**	136857
79	Other increases	**79**	129909
	Identify: Description Line 79 IT-204		
80	Add lines 75 through 79	**80**	276616
81	Distributions – cash	**81**	7350
82	Distributions – property	**82**	3500
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	10850
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	265766

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	71806
87	Net rental real estate income (loss) *(submit federal Form 8825)*	**87**	900
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**	11000
91	Interest income	**91**	11450
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	40000
97	Other income (loss) *(see instructions)*	**97**	5000

Identify: Description Line 97 IT-204

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	3500

Identify: Description Line 99 IT-204

100	Tax preference items for minimum tax *(see instructions)*	**100**	690

Identify: Description Line 100 IT-204

101	Net earnings (loss) from self-employment	**101**	32802
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	7350
104	Distributions – other property	**104**	3500
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	26950

Identify: Description Line 105 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	148656

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	89194					

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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 –** 16	1046	655
107b	**E A –** 2	2000	1252
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** 3046

109 New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
109a	**E S –** 1	1000	1000
109b	**E S –** 21	299	299
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** 1299

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**

Section 9 – Other information

116a	New York source gross income *(see instructions)*	**116a**	186704
116b	MCTD allocation percentage *(see instructions)*	**116b**	35 %
117a	Did the partnership make an IRC 1060 election?	Yes ☐	No ☒
117b	Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership	**117b**	
117c	Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)*	Yes ☐	No ☒

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*
1111 Main Ave	Waltham MA	Branch Office
7777 South Quail Ave	Boston MA	Storage

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* Yes ☐ No ☒

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors	**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A	
Property percentage *(see inst.)*		**Dollars**		**Dollars**		
119 Real property owned	**119**	10000	**119**	5000		
120 Real property rented from others	**120**	560000	**120**	400000		
121 Tangible personal property owned	**121**	5000	**121**	4000		
122 **Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**	575000	**122**	409000	**122**	71.1304 %
123 **Payroll percentage** *(see instr.)*	**123**	50000	**123**	25000	**123**	50.0000 %
124 **Gross income percentage** *(see instr.)*	**124**	75000	**124**	50000	**124**	66.6667 %
125 Total of percentages *(total column C, lines 122, 123, and 124)*					**125**	187.7971 %
126 **Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*					**126**	62.5990 %

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127	Site preparation credit component	**127**	
128	Tangible property credit component	**128**	
129	On-site groundwater remediation credit component	**129**	

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	
134	QEZE zone allocation factor	**134**	
135	QEZE benefit period factor	**135**	

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	
137	Excelsior investment tax credit component	**137**	
138	Excelsior research and development tax credit component	**138**	
139	Excelsior real property tax 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 flow-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a	218	1488688	**144d**		
144b	212	1384480	**144e**		
144c			**144f**		

Credit factors

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

Part 2 – Flow-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**	59548
146b	Research and development – investment credit *(Form IT-212)*	**146b**	104208

147 Other flow-through credits

	Code	Amount		Code	Amount
147a	256	7500	**147e**		
147b	302	45000	**147f**		
147c			**147g**		
147d			**147h**		

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
148a	212	14	**148d**		
148b			**148e**		
148c			**148f**		

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New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Partners 6775 LLP	002336775

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** 00232681234

Partner's information *(see instructions)*

Partner's name			Partner's EIN
CP1 Partner			002326807
Partner's address			
100C Main Street			
City	State	ZIP code	
Albany	NY	12211-1357	

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	60.00 %	60.00 %
2) Loss	G2	60.00 %	60.00 %
3) Capital	G3	60.00 %	60.00 %

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

1) Nonrecourse	H1	10260
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	93637

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	3600
3) Capital contributed during the year – property	I3	1500
4) Current year increase (decrease)	I4	160060
5) Withdrawals and distributions – cash	I5	4410
6) Withdrawals and distributions – property	I6	2100
7) Ending capital account	I7	159460

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

117001130099

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**	375
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**	4500
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**	179
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**		**12**	218201
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**	138067

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**	
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**	420
29	Total noninterest deductions	**29**	14469

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**		3000	6000
32	FMV of real estate owned	**32**		6000	12000
33	Real estate rented	**33**	207000	240000	336000
34	Adjusted basis of inventories owned	**34**		2400	3000
35	FMV of inventories owned	**35**		4800	6000
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**		30000	45000
40	Services performed	**40**			
41	Rentals of property	**41**			
42	Royalties	**42**	150	150	150
43	Other business receipts	**43**	15600	15600	15600

	Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000	15000	30000
45	Number of employees	**45**			

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

46	New York receipts	**46**	76487
47	Total receipts from the sale of goods by manufacturing	**47**	4700
48	Total receipts from the lending of funds	**48**	4800
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 –** 2	1200
50b	**E A –** 16	628
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** 1828

52 New York State subtractions

	Number	A – Total amount
52a	**E S –** 1	600
52b	**E S –** 21	179
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** 779

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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	43084
60 Net rental real estate income (loss)	**60**	540
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	6870
64 Ordinary dividends	**64**	
65 Royalties	**65**	7200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	24000
69 Other income (loss)	**69**	3000
Identify: Description of line 69 on IT-204-CP		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	2100
Identify: Description of line 71 on IT-204-CP		
72 Tax preference items for minimum tax	**72**	414
Identify: Description of line 72 on IT-204-CP		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	375
74 Distributions – cash and marketable securities	**74**	4410
75 Distributions – other property	**75**	2100
76 Other items not included above that are required to be reported separately to partners	**76**	16170
Identify: Description of line 73 on IT-204-CP		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-through credits

	Code	Amount		Code	Amount
95a	256	4500	**95e**		
95b	302	27000	**95f**		
95c			**95g**		
95d			**95h**		

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
96a	212	8	**96d**		
96b			**96e**		
96c			**96f**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Partners 6775 LLP	002336775

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** 00232681234

C Business allocation percentage ..... **C** 62.5990 %

Partner's information *(see instructions)*

Partner's name	Partner's identifying number
IP1 Partner	115364119

Partner's address		
1204 IP Lane		
City	State	ZIP code
Albany	NY	12211-2468

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** 002326806

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	40.00 %	40.00 %
2) Loss	H2	40.00 %	40.00 %
3) Capital	H3	40.00 %	40.00 %

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

1) Nonrecourse	I1	6840
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	62424

J Partner's capital account analysis

1) Beginning capital account	J1	540
2) Capital contributed during the year – cash	J2	2400
3) Capital contributed during the year – property	J3	1000
4) Current year increase (decrease)	J4	106706
5) Withdrawals and distributions – cash	J5	2940
6) Withdrawals and distributions – property	J6	1400
7) Ending capital account	J7	106306

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	01-01-2013	111
2) Second installment	**O2**	04-01-2013	222
3) Third installment	**O3**	07-01-2013	333
4) Fourth installment	**O4**	10-01-2013	444
Total estimated MCTMT paid on behalf of partner *(add lines O1 through O4)*	**O**		1110

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**	28722	**1**	17980
2	Net rental real estate income (loss)	**2**	360	**2**	225
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	4400	**4**	2754
5	Interest income	**5**	4580	**5**	2867
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	4800	**7**	3005
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**	16000	**10**	10016
11	Other income (loss) *Identify:* Description of line 11	**11**	2000	**11**	1252
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* Description of Line 13	**13**	1400	**13**	876
14	Tax preference items for minimum tax *Identify:* Description of line 14 on IT-204-IP	**14**	276	**14**	173
15	Net earnings (loss) from self-employment	**15**	32802	**15**	20534
16	Tax-exempt income and nondeductible expenses	**16**	250	**16**	156
17	Distributions – cash and marketable securities	**17**	2940	**17**	1840
18	Distributions – other property	**18**	1400	**18**	876
19	Other items not included above that are required to be reported separately to partners *Identify:* Description of line 19 on IT-204-IP	**19**	10780	**19**	6748

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 –** 2	800	501
20b	**EA –** 16	418	262
20c	**EA –**		
20d	**EA –**		
20e	**EA –**		
20f	**EA –**		

21 Total addition modifications *(total of column A, lines 20a through 20f)* **21** 1218

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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 –** 1	400	400
22b	**ES –** 21	120	120
22c	**ES –**		
22d	**ES –**		
22e	**ES –**		
22f	**ES –**		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)* **23** 520

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** 74682

29b MCTD allocation percentage *(see instructions)* ..... **29b** % 35 00

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	**30**		**30**	
31 Tangible property credit component	**31**		**31**	
32 On-site groundwater remediation credit component	**32**		**32**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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**	23819
50	Research and development – investment credit *(Form IT-212)*	**50**	23819

51 Other flow-through credits

	Code	Amount		Code	Amount
51a	256	3000	**51e**		
51b	302	18000	**51f**		
51c			**51g**		
51d		36000	**51h**		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a	212	6	**52d**		
52b			**52e**		
52c			**52f**		

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Partners 6775 LLP	002336775

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

ENI and MTI additions

1	Tax-exempt interest	1	625
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	7500
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	299
11	Other subtractions	11	

Identify:

Assets and liabilities *(see instructions)*

		A Average value New York State		B Average value everywhere	
12	Total assets	12		12	363669
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	230111

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	700
29	Total noninterest deductions	**29**	24115

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**		5000	10000
32 FMV of real estate owned	**32**		10000	20000
33 Real estate rented	**33**	345000	400000	560000
34 Adjusted basis of inventories owned	**34**		4000	5000
35 FMV of inventories owned	**35**		8000	10000
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**		50000	75000
40 Services performed	**40**			
41 Rentals of property	**41**			
42 Royalties	**42**	250	250	250
43 Other business receipts	**43**	26000	26000	26000

Payroll		A MCTD	B New York State	C Everywhere
44 Wages and other compensation of employees, except employees having partnership-wide authority	**44**	5000	25000	50000
45 Number of employees	**45**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	127478
47	Total receipts from the sale of goods by manufacturing	**47**	7833
48	Total receipts from the lending of funds	**48**	8000
49	Adjusted basis of qualified manufacturing property	**49**	

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New York State Department of Taxation and Finance

Tax Shelter Reportable Transactions

DTF-686

Attachment to New York State Return

Tax Law - Article 1, Section 25(a)(1)

All filers must enter tax period:
beginning 01-01-2013 ending 12-31-2013

Name(s) as shown on your return TEST PARTNERS 6775 LLP	Taxpayer identification number shown on page 1 of your tax return 002336775
Spouse's name *(for personal income tax, if applicable)*	Spouse's identification number *(if applicable)*
Mailing address 91 Broadway	
City, village, town, or post office Albany	State NY ZIP code 12211-2042
Taxpayer's e-mail address STRW3274@somethingsomething.com	

File this form with your business tax return, your amended business tax return, your personal income tax return, or your amended personal income tax return.

1 Identify the type of federal reportable transactions. Mark an ***X*** in the box(es) that apply *(see instructions, Form DTF-686-I)*.

A. ☐ Listed transaction

B. ☐ Confidential transaction

C. ☐ Transaction with contractual protection

D. ☒ Loss transaction

E. ☐ Transaction with brief assets holding period

F. ☐ Transaction of interest

2 Enter the total number of IRS Form(s) 8886 that are attached to this form **2** 1

3 Enter in the box(es) below the applicable code(s) for each federal listed transaction being reported *(see instructions)*.

03

4 Identify the type of New York reportable transactions. Mark an ***X*** in the box(es) that apply *(see instructions)*.

A. ☒ New York listed transaction

B. ☐ New York confidential transaction

C. ☐ New York transaction with contractual protection

5 Enter the total number of New York Form(s) DTF-686-ATT that are attached to this form **5** 0

Waiver of the secrecy provisions of the Tax Law for purposes of a consolidated disclosure

(see instructions)

As an authorized officer of the above named corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law, Article 9, section 202; Article 9-A, section 211.8; Article 32, section 1467; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer	Printed name of authorized officer William Jennings	Signature of authorized officer William Jennings	Official title Vice President	
	E-mail address of authorized officer billjennings@taxpayer.com		Telephone number (555) 527-3477	Date 03-03-2014

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New York State Department of Taxation and Finance

Investment Credit

IT-212

2013

Submit this form with 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
Test Partners 6775 LLP	Timber Sales	002336775

Date you started your business in New York State	Location of the qualified property *(if more than one, submit a schedule)*	NAICS code *(see instructions)*
03-07-2007	6775 Forest Preserve Albany NY 12211	

Part 1 – Computation of credit *(see Form IT-212-I,* Instructions for Form IT-212*)*

Individual or **fiduciary**	1	redit from line 2 , column F	1	.00
	2	redit from line 2 , column	2	.00
Beneficiary	3	Share of investment tax credit from the estate or trust	3	.00
	4	Share of research and development credit from the estate or trust	4	.00
Partner		Partnership name		
		Employer identification number		
	5	Partner's share of credit shown on Form IT-204-IP, line 4	5	.00
	6	Partner's share of credit shown on Form IT-204-IP, line 0	6	.00
S corporation shareholder		S corporation name		
		Employer identification number		
	7	Shareholder's share of investment credit from the S corporation *(see instructions)*	7	.00
	8	Shareholder's share of research and development credit from the S corporation *(see instr.)*	8	.00
	9	Total *(add lines 1 through 8)*	9	.00

10	Fiduciaries: Enter credit allocated to beneficiaries	10	.00
11	Subtract line 10 from line	11	.00
12	Available carryover credit from last year's Form IT-212	12	.00
13	Investment credit *(add lines 11 and 12)*	13	.00
14	Total addback of credit from line 21 *(fiduciaries: see instructions)*	14	.00
15a	Total investment credit *(see instructions)*	15a	.00
15b	Net investment credit recapture *(see instructions)*	15b	.00

Part 2 – Summary of addback of credit on early dispositions *(see instructions)*

16	Individual's and partnership's addback of credit on early dispositions *(from line 31)*	16	14 .00
17	Beneficiary's share of addback of credit on early dispositions	17	.00
18	Partner's share of addback of credit on early dispositions	18	.00
19	S corporation shareholder's share of addback of credit on early dispositions	19	.00
20	Estate's or trust's addback of credits on early dispositions *(from line 31)*	20	.00
21	Total *(add lines 16 through 20)*	21	14 .00

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Part 3 – Investments in qualified property *(see instructions)*

A – Description of property *(list each asset and submit a 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 × 4% (.04))*	G – Investment credit for research and development property *(column E × 7% (.07))*
22 Piece of Land	Farming	04-04-10	5	1488688.00	59548.00	104208 .00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00

23 Enter amount from Form IT-212-ATT, line 11	23	.00	
24 Enter amount from Form IT-212-ATT, line 1 , column	24	.00	
25 Total investment credit *(add amounts in columns F and G)*	25	59548.00	104208 .00

Individuals: Enter the line 2 , column F amount on line 1. Enter the line 2 , column amount on line 2.

Fiduciaries: Enter the line 2 , column F amount on line 1 and on the *Total* line of Part , column .

Enter the line 2 , column amount on line 2 and on the *Total* line of Part , column D.

Partnerships: See instructions.

Part 4 – Early dispositions of qualified property and addback of credit on early dispositions *(see instructions)*

A – Description of property *(list each asset and submit a 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 dispositions *(F × G)*
26 Asset 1	11-30-09	09-30-13	60	14	23.3000	22.00	5.00
Asset 2	11-30-09	11-30-13	60	12	20.0000	5.00	1.00
Asset 3	12-30-09	09-30-13	60	13	21.7000	32.00	7.00
						.00	.00

27 Enter amount from Form IT-212-ATT, line 12	27	.00
28 Total *(add lines 26 and 27, column H, and enter total here)*	28	13.00
29 Interest rate	29	0.09
30 Multiply line 2 by line 2	30	1 .00
31 Total addback of credit on early dispositions *(add amounts on lines 28 and 30)*	31	14 .00

Fiduciaries: Enter the line 31 amount on line 20.

All others: Enter the line 31 amount on line 1 .

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		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Fiduciary		.00	.00	.00

Part 6 – Application of credit and computation of refund and carryover *(see instructions)*

32a Total credit *(from line 15a)*	32a	.00
32b Tax due before credits	32b	.00
33 redits that you applied before this credit	33	.00
34 Net tax *(subtract line 33 from line 32b)*	34	.00
35 Amount of credit used for the current tax year	35	.00
36 Amount of credit available for refund or carryover to next year *(subtract line 35 from line 32a)*	36	.00
37 Amount of credit to be refunded	37	.00
38 Amount of credit available for carryover to next year *(subtract line 37 from line 36)*	38	.00
39 Amount, if any, included on line 3 that expires this tax year	39	.00
40 Amount of credit to be carried over to next year *(subtract line 39 from line 38)*	40	.00

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New York State Department of Taxation and Finance

Claim for Conservation Easement Tax Credit

Tax Law – Article 22 Section 606(kk)

IT-242

Fiscal-year filers enter tax period:
beginning _____ and ending _____

Submit this form with Form IT-201, IT-203, IT-204, or IT-20 .

Name(s) as shown on return	Identifying number as shown on return
Test Partners 6775 LLP	002336775

Part 1 – Individual includin sole proprietor partnership and estate or trust *(submit additional sheets if necessar see instructions)*

Conservation easement	A (Allocated) allowable real property taxes *(see instructions)*	B Multiply column A by 2 (.2)	C Other real property tax credits *(see instructions)*	D Subtract column from A	E Enter the lesser of column B or D
1	180000.00	45000.00	50000.00	130000.00	45000.00
2	.00	.00	.00	.00	.00
3	.00	.00	.00	.00	.00
4	.00	.00	.00	.00	.00

1 Total of column E amounts from additional sheet(s), if any	1	.00
2 Total of all column E amounts *(include an amount on line 1)*	2	45000.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column .
All others: Enter the line 2 amount on line .

Part 2 – Partnership estate and trust information *(see instructions)*

If you received a share of the conservation easement tax credit from a partnership, estate, or trust, complete the following information for each partnership, estate, or trust. For *Type* , enter *P* for partnership or *ET* for estate or trust.

Name of entity	Type	Employer identification number

Part 3 – **Partner's or beneficiary's share of credit** *(see instructions)*

Partner	3	Enter your share of the credit from your partnership(s)	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total *(add lines 3 and 4)*	5	.00

Fiduciary that is also a partner or beneficiary of another entity: Include the line amount on the *Total* line of Part 4, column .
All others: Enter the line amount on line .

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Part 4 – **Beneficiary's and fiduciary's share of credit** *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of conservation easement credit
Total *(fiduciaries, enter the amount from line 2, plus the amount from line 5)*		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of conservation easement ta credit

Individual (including sole proprietor and partnership)	**6**	Enter the amount from line 2	6	45000 .00
Partner and beneficiary	7	Enter the amount from line	7	.00
Fiduciary	8	Enter the amount from Part 4, *Fiduciar* line, column	8	.00
	9	redit before limitation *(see instructions)*	9	45000 .00
	10	Enter the lesser of line 9 or 5 000 *(see instructions artnershi s enter the line 9 amount)*. This is your conservation easement tax credit.	10	45000 .00

Part 6 – Conservation easement identifying information *(submit additional sheets if necessary see instructions)*

Conservation easement	Conservation easement information		
1	Address 2013 EASEMENT STREET CITYTOWN NY 12345-2468		Name of conservation agency NYS DEC
	Recording information ALB-264-13-7.66	Date of conveyance *(mm-dd-)* 09-08-2010	DEC identification number CE 002326820
2	Address		Name of conservation agency
	Recording information	Date of conveyance *(mm-dd-)*	DEC identification number CE
3	Address		Name of conservation agency
	Recording information	Date of conveyance *(mm-dd-)*	DEC identification number CE
4	Address		Name of conservation agency
	Recording information	Date of conveyance *(mm-dd-)*	DEC identification number CE

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New York State Department of Taxation and Finance

Claim for Special Additional Mortgage Recording TaxCredit

Tax Law – Article 22 Section 606(f)

IT-256

Fiscal year filers enter tax period: beginning _____ ending _____

Name(s) as shown on your return	Taxpayer identification number
Test Partners 6775 LLP	002336775

Submit this form with 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 ..... A 1

Use a separate line for each property. If you need more lines, submit additional Form(s) IT-2 , and enter the total from all additional forms on line 1 *(see instructions)*.

A Location of property	B Date mortgage recorded	C Amount of mortgage	D Amount of special additional mortgage recording tax paid
Albany, NY	02-13-2013	3000000 .00	7500 .00
		.00	.00
		.00	.00
		.00	.00
		.00	.00

1 Total of the column D amounts from additional Form(s) IT-2 and or spreadsheets, if any..... 1 .00

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 7500 .00

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 *(see instructions)*

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.

Name	Type	Employer identification number

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Part 3 – Partner's or beneficiary's share of credit

Partner	3	Enter your share of the credit from your partnership *(see instructions)*	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total *(add lines 3 and 4)*	5	.00

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)*		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of special additional mort a e recordin ta credit available for the current ta year

Individuals (including sole proprietors and partnerships)	6	Enter the amount from Part 1, line 2	6	7500 .00
Partners and beneficiaries	7	Enter the amount from Part 3, line 5 *(fiduciaries, do not ma e an entry on this line)*	7	.00
Fiduciaries	8	Enter the amount from Part 4, *Fiduciar* line, column	8	.00
	9	Credit for the current tax year *(add lines 6, 7, and 8 partnerships see instructions)*	9	7500 .00
	10	Enter any unused special additional mortgage recording tax credit from preceding period(s) *(see instructions)*	10	.00
	11	Total credit available for the current tax year *(add lines 9 and 10)*	11	.00

Part 6 – Computation of credit used and carried forward or refunded

12	Tax due before credits *(see instructions)*	12	.00
13	Credits applied against the tax before this credit *(see instructions)*	13	.00
14	Net tax *(subtract line 13 from line 12)*	14	.00
15	Credit used for the current tax year *(enter the amount from line 11 or line 14, whichever is less; see instructions)*	15	.00
16	Unused credit *(subtract line 15 from line 11)*	16	.00
17	Amount available for refund *(enter the amount from line 9 or line 16, whichever is less)*	17	.00
18	Amount of credit from line 1 you want refunded *(see instructions)*	18	.00
19	Amount of credit you want to carry forward *(subtract line 18 from line 16)*	19	.00

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New York State Department of Taxation and Finance

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	Identifying number as shown on return
Test Partners 6775 LLP	002336775

Mark an X in one box to show the income tax return you are filing **and submit this form with 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 *(use additional sheet if needed)*	B Date placed in service	C Depreciable basis	D Convention	E Method	F New York depreciation deduction	G Federal depreciation deduction
Fixtures	01-01-2010	1793 .00	HY	S/L	299 .00	1046 .00
		.00			.00	.00
		.00			.00	.00
		.00			.00	.00
1 Enter column F and column G totals				1	299 .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 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 *(use additional sheet if needed)*	B Date of disposition	C Method of disposition	D Total New York depreciation deduction	E Total federal depreciation deduction
			.00	.00
			.00	.00
			.00	.00
			.00	.00
2 Enter column D and column E totals			2 .00	.00
3 Enter amount from line 2, column D or column E, whichever is larger			3	.00
4 Enter amount from line 2, column D or column E, whichever is smaller			4	.00
5 Subtract line 4 from line 3			5	.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

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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 ac uired 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 1400L(b)(2), New York liberty zone property must have been placed in service on or before December 31, 2006, or in the case of nonresidential real property and residential rental property, on or before December 31, 200 .

As described in IRC section 168(k)(2), *resurgence one ro ert* 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 one* 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 *(assi e cti it osses and Credits imited)* 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-3 as if you were a NYS resident for the entire year. Transfer the amounts from Part 1 and Part 2 to Form IT-203, *onresident and art- ear esident Income Ta eturn*. 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. Submit a schedule with 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 in the box that indicates which NYS income tax return you are filing and submit this form with that return.

Part 1 – Depreciation

De reciation 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. *De reciable 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 ac uired 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 – ear-of-disposition ad ustment

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. *Dis osition* 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.

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2013

New York State Department of Taxation and Finance

New York State Depreciation Schedule

IT-399

Name(s) as shown on return	Identifying number as shown on return
Test Partners 6775 LLP	002336775

Mark an **X** in one bo**x** to show the income tax return you are filing and submit this form ith 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 *(submit schedule if needed)*	B Date placed in service	C Depreciable basis	D Depreciation method	E Life or rate	F New York depreciation	G Federal ACRS deduction
1982 Van	03-31-1984	18,166 .00	200DB	5	1000 .00	2000.00
		.00			.00	.00
		.00			.00	.00
1 Enter column F and column G totals				1	1000.00	2000.00

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 *(submit schedule if needed)*	B Date of disposition	C Method of disposition	D Amount of New York depreciation	E Amount of ACRS deduction
			.00	.00
			.00	.00
			.00	.00
2 Enter column D and column E totals			2 .00	.00
3 Enter amount from line 2, column D or column E, whichever is larger			3	.00
4 Enter amount from line 2, column D or column E, whichever is smaller			4	.00
5 Subtract line 4 from line 3			5	.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

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, 1 0, 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, 1 4, but before anuary 1, 1 4.

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.

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Instructions *(continued)*

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, 1 4, 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- (1)I, *e or De reciation Deduction for ro ert laced in Ser ice utside e or State in Ta ears 1985 1993.* This TSB-M is available on the Tax Department Web site at *.ta .n .go*

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 *(assi e cti it osses and Credits imited)* 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-3 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, *onresident and art- ear esident Income Ta eturn*. 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. Submit a schedule with 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-3 , *e or State De reciation Schedule for I C Section 168( ) ro ert .*

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 submit this form with that return.

Part 1 – Depreciation

De reciation 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. *De reciable 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, 1 0.

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 – ear-of-disposition ad ustment

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 anuary 1, 1 4, 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, 1 4, but before anuary 1, 1 4, 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. *Dis osition* 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 1 1 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.

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 13 and ending

Legal name: 6776 Partners LLP	Employer identification number (EIN): 002326776
Trade name of business if different from legal name above: Test Takers	NYS principal business activity: Agency
Address (number and street or rural route): 91 Broadway	City, village, or post office: Albany
NAICS business code number (from NYS Pub 910): 524210	
State: NY	ZIP code: 12211-2042
Country: United States	Principal product or service: Insurance
Date business started: 03-07-2007	

Section 1 – Partnership information

Special conditions for filing your 2013 tax return (see instr) E3 A6

A Mark an *X* in the box that applies to your entity

☐ Regular partnership ☒ Limited liability partnership (LLP) ☐ Portfolio investment partnership (see instr.) ☐ Other

☐ 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 NY 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 (submit explanation)

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 1

2) Article 9-A **F2** 1

3) Other **F3**

4) Total **F4** 2

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....(if Yes, enter ID number) **G1**

2) Withholding tax Yes ☒ No ☐ .....(if Yes, enter ID number) .... **G2** TF 0023268

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☐ No ☒

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? (see instr.) **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? (see instructions)..... **Q** Yes ☐ No ☒

Third-party designee? (see instr.) Yes ☒ No ☐	Print designee's name: James Smith	Designee's phone number: (518) 555-1212	Personal identification number (PIN): 13579
	E-mail: third-party6776@tp.com		

▼ **Paid preparer must complete** (see instr.) ▼	Date: 03-29-2014
Preparer's signature: Justin Case	Preparer's NYTPRIN: 75634281
Firm's name (or yours, if self-employed): TAX Inc	Preparer's PTIN or SSN: 115362796
Address: 111 North Main Ave, Albany NY, 12211-2468	Employer identification number: 115362797
	Mark an *X* if self-employed ☒
E-mail: paid-preparer@pp.com	

▼ **Sign here** ▼	
Signature of general partner: John Smith	
Date: 03-30-2014	Daytime phone number: (518) 555-3434
E-mail: general-partner@gp.com	

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	20133
5	Gross profit *(subtract line 4 from line 3)*			5	94445
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	1200
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	800
9	Other income (loss) *(submit statement)*			9	176
10	Total income (loss) *(combine lines 5 through 9)*			10	96621

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	11000
13	Repairs and maintenance			13	1523
14	Bad debts			14	500
15	Rent			15	555
16	Taxes and licenses			16	1038
17	Interest			17	700
18	Depreciation *(if required, submit federal Form 4562)*	18	1046		
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19			
20	Subtract line 19 from line 18			20	1046
21	Depletion *(do not deduct oil and gas depletion)*			21	100
22	Retirement plans, etc			22	
23	Employee benefit programs			23	300
24	Other deductions *(submit statement)*			24	5168
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	24815
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	71806

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	11500
28	Purchases	28	3000
29	Cost of labor	29	1000
30	Additional IRC section 263A costs *(submit statement)*	30	4119
31	Other costs *(submit statement)*	31	625
32	Total *(add lines 27 through 31)*	32	20244
33	Inventory at end of year	33	111
34	Cost of goods sold *(subtract line 33 from line 32)*	34	20133

35 Methods used for valuing closing inventory *(mark an **X** in applicable boxes)*

☐ Cost ☒ Lower of cost or market

☐ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

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 _____

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244987
41 Trade notes and accounts receivable	**41**	1111		2000	
42 Less allowances for bad debts	**42**		1111		2000
43 Inventories	**43**		11500		111
44 U.S. government obligations	**44**				80150
45 Tax-exempt securities	**45**				6400
46 Other current assets *(submit statement)*	**46**		1350		1350
47a Loans to partners (or persons related to partners)	**47a**		5800		800
47b Mortgage and real estate loans	**47b**				
48 Other investments *(submit statement)*	**48**		3000		2000
49 Buildings and other depreciable assets	**49**	21930		25000	
50 Less accumulated depreciation	**50**	5000	16930		25000
51 Depletable assets	**51**				
52 Less accumulated depletion	**52**				
53 Land (net any amortization)	**53**		4000		3000
54 Intangible assets (amortizable only)	**54**	8000		7000	
55 Less accumulated amortization	**55**	2000	6000	1000	6000
56 Other assets *(submit statement)*	**56**		10325		67129
57 Total assets	**57**		288411		438927

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**		54650		104150
59 Mortgages, notes, bonds payable in less than one year	**59**		2500		2600
60 Other current liabilities *(submit statement)*	**60**		226000		43000
61 All nonrecourse loans	**61**		600		17100
62a Loans from partners (or persons related to partners)	**62a**		1500		5000
62b Mortgages, notes, bonds payable in one year or more	**62b**				
63 Other liabilities *(submit statement)*	**63**		1811		1311
64 Partners' capital accounts	**64**		1350		265766
65 Total liabilities and capital	**65**		288411		438927

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	136857
67	Income included on return not recorded on books this year, from Schedule M-1, line 2	**67**	174
	Identify: Description Line 67 IT204 Associated with New York		
68	Guaranteed payments (other than health insurance)	**68**	11000
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4	**69**	625
	Identify: Description Line 69 IT-204		
70	Add lines 66 through 69	**70**	148656
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**	148656

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

75	Balance at beginning of year	**75**	1350
76	Capital contributed – cash	**76**	6000
77	Capital contributed – property	**77**	2500
78	Net income (loss) per books	**78**	136857
79	Other increases	**79**	129909
	Identify: Description Line 79 IT-204		
80	Add lines 75 through 79	**80**	276616
81	Distributions – cash	**81**	7350
82	Distributions – property	**82**	3500
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	10850
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	265766

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	71806
87	Net rental real estate income (loss) *(submit federal Form 8825)*	**87**	900
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**	11000
91	Interest income	**91**	11450
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	40000
97	Other income (loss) *(see instructions)*	**97**	5000

Identify: Description Line 97 IT-204

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	3500

Identify: Description Line 99 IT-204

100	Tax preference items for minimum tax *(see instructions)*	**100**	690

Identify: Description Line 100 IT-204

101	Net earnings (loss) from self-employment	**101**	32802
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	7350
104	Distributions – other property	**104**	3500
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	26950

Identify: Description Line 105 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	148656

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	89194					

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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 –		
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**

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**

Section 9 – Other information

116a New York source gross income *(see instructions)* **116a** 186704

116b MCTD allocation percentage *(see instructions)* **116b** 35%

117a Did the partnership make an IRC 1060 election? ..... Yes ☐ No ☒

117b Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership **117b**

117c Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)* ..... Yes ☐ No ☒

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* ..... Yes ☒ No ☐

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors		**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A	
Property percentage *(see inst.)*			**Dollars**		**Dollars**		
119 Real property owned	**119**			**119**			
120 Real property rented from others	**120**			**120**			
121 Tangible personal property owned	**121**			**121**			
122 **Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**			**122**		**122**	%
123 **Payroll percentage** *(see instr.)*	**123**			**123**		**123**	%
124 **Gross income percentage** *(see instr.)*	**124**			**124**		**124**	%
125 Total of percentages *(total column C, lines 122, 123, and 124)*						**125**	%
126 **Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*						**126**	%

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127 Site preparation credit component **127**

128 Tangible property credit component **128**

129 On-site groundwater remediation credit component **129**

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

130	Contributions of money to EZ community development projects	**130**	100000
131	Recapture of credit for investments in certified EZ businesses	**131**	
132	Recapture of credit for contributions of money to EZ community development projects	**132**	

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	
134	QEZE zone allocation factor	**134**	
135	QEZE benefit period factor	**135**	

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	
137	Excelsior investment tax credit component	**137**	
138	Excelsior research and development tax credit component	**138**	
139	Excelsior real property tax 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 flow-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 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
147a	161	161000	**147e**		
147b	163	46500	**147f**		
147c	636	92500	**147g**		
147d			**147h**		

148 Addbacks of credits and recaptures

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

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Return to Index

New York State Department of Taxation and Finance

New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

2013

☒ **Final K-1**

☐ **Amended K-1**

For calendar year 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
6776 Partners LLP	002326776

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** 00232681234

Partner's information *(see instructions)*

Partner's name			Partner's EIN
CP1 Partner			002326807
Partner's address			
100C Main Street			
City	State	ZIP code	
Albany	NY	12211-1357	

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	60.00 %	60.00 %
2) Loss	G2	60.00 %	60.00 %
3) Capital	G3	60.00 %	60.00 %

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

1) Nonrecourse	H1	10260
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	93637

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	3600
3) Capital contributed during the year – property	I3	1500
4) Current year increase (decrease)	I4	160060
5) Withdrawals and distributions – cash	I5	4410
6) Withdrawals and distributions – property	I6	2100
7) Ending capital account	I7	159460

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	375
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**	4500
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**	179
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**		**12**	218201
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**	138067

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**	
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**	420
29	Total noninterest deductions	**29**	14469

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**		3000	6000
32	FMV of real estate owned	**32**		6000	12000
33	Real estate rented	**33**	207000	240000	336000
34	Adjusted basis of inventories owned	**34**		2400	3000
35	FMV of inventories owned	**35**		4800	6000
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**		30000	45000
40	Services performed	**40**			
41	Rentals of property	**41**			
42	Royalties	**42**	150	150	150
43	Other business receipts	**43**	15600	15600	15600

	Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000	15000	30000
45	Number of employees	**45**			

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

46	New York receipts	**46**	76487
47	Total receipts from the sale of goods by manufacturing	**47**	4700
48	Total receipts from the lending of funds	**48**	4800
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	43084
60 Net rental real estate income (loss)	**60**	540
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	6870
64 Ordinary dividends	**64**	
65 Royalties	**65**	7200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	24000
69 Other income (loss)	**69**	3000
Identify: Description of line 69 on IT-204-CP		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	2100
Identify: Description of line 71 on IT-204-CP		
72 Tax preference items for minimum tax	**72**	414
Identify: Description of line 72 on IT-204-CP		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	375
74 Distributions – cash and marketable securities	**74**	4410
75 Distributions – other property	**75**	2100
76 Other items not included above that are required to be reported separately to partners	**76**	16170
Identify: Description of line 73 on IT-204-CP		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

80	Contributions of money to EZ community development projects	**80**	60000
81	Recapture of credit for investments in certified EZ businesses	**81**	
82	Recapture of credit for contributions of money to EZ community development projects	**82**	

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-through credits

	Code	Amount		Code	Amount
95a	161	96600	**95e**		
95b	163	27900	**95f**		
95c	636	55500	**95g**		
95d			**95h**		

96 Addbacks of credits and recaptures

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

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
6776 Partners LLP	002326776

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** 00232681234

C Business allocation percentage ..... **C** %

Partner's information *(see instructions)*

Partner's name			Partner's identifying number
IP1 Partner			115364119
Partner's address			
1204 IP Lane			
City	State	ZIP code	
Albany	NY	12211-2468	

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** 002326806

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	40.00 %	40.00 %
2) Loss	H2	40.00 %	40.00 %
3) Capital	H3	40.00 %	40.00 %

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

1) Nonrecourse	I1	6840
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	62424

J Partner's capital account analysis

1) Beginning capital account	J1	540
2) Capital contributed during the year – cash	J2	2400
3) Capital contributed during the year – property	J3	1000
4) Current year increase (decrease)	J4	106706
5) Withdrawals and distributions – cash	J5	2940
6) Withdrawals and distributions – property	J6	1400
7) Ending capital account	J7	106306

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	01-01-2013	111
2) Second installment	**O2**	04-01-2013	222
3) Third installment	**O3**	07-01-2013	333
4) Fourth installment	**O4**	10-01-2013	444
Total estimated MCTMT paid on behalf of partner *(add lines O1 through O4)*	**O**		1110

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**	28722	**1**	28722
2	Net rental real estate income (loss)	**2**	360	**2**	360
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	4400	**4**	4400
5	Interest income	**5**	4580	**5**	4580
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	4800	**7**	4800
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**	16000	**10**	16000
11	Other income (loss) *Identify:* Description of line 11	**11**	2000	**11**	2000
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* Description of Line 13	**13**	1400	**13**	1400
14	Tax preference items for minimum tax *Identify:* Description of line 14 on IT-204-IP	**14**	276	**14**	276
15	Net earnings (loss) from self-employment	**15**	32802	**15**	32802
16	Tax-exempt income and nondeductible expenses	**16**	250	**16**	250
17	Distributions – cash and marketable securities	**17**	2940	**17**	2940
18	Distributions – other property	**18**	1400	**18**	1400
19	Other items not included above that are required to be reported separately to partners *Identify:* Description of line 19 on IT-204-IP	**19**	10780	**19**	10780

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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 –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

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** 74682

29b MCTD allocation percentage *(see instructions)* ..... **29b** % 35 00

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	30		30	
31 Tangible property credit component	31		31	
32 On-site groundwater remediation credit component	32		32	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

33	Contributions of money to EZ community development projects	**33**	40000
34	Recapture of credit for investments in certified EZ businesses	**34**	
35	Recapture of credit for contributions of money to EZ community development projects	**35**	

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
51a	161	64400	**51e**		
51b	163	18600	**51f**		
51c	636	37000	**51g**		
51d			**51h**		

52 Addbacks of credits and recaptures

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

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Partners LLP	002326776

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

ENI and MTI additions

1	Tax-exempt interest	1	625
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	7500
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	299
11	Other subtractions	11	

Identify:

Assets and liabilities *(see instructions)*

		A Average value New York State		B Average value everywhere	
12	Total assets	12		12	363669
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	230111

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	700
29	Total noninterest deductions	**29**	24115

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**		5000	10000
32 FMV of real estate owned	**32**		10000	20000
33 Real estate rented	**33**	345000	400000	560000
34 Adjusted basis of inventories owned	**34**		4000	5000
35 FMV of inventories owned	**35**		8000	10000
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**		50000	75000
40 Services performed	**40**			
41 Rentals of property	**41**			
42 Royalties	**42**	250	250	250
43 Other business receipts	**43**	26000	26000	26000

Payroll		A MCTD	B New York State	C Everywhere
44 Wages and other compensation of employees, except employees having partnership-wide authority	**44**	5000	25000	50000
45 Number of employees	**45**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	127478
47	Total receipts from the sale of goods by manufacturing	**47**	7833
48	Total receipts from the lending of funds	**48**	8000
49	Adjusted basis of qualified manufacturing property	**49**	

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New York State Department of Taxation and Finance

Claim for EZ Wage Tax Credit

Tax Law – Section 606(k)

IT-601

2013 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.
Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

Name	Taxpayer identification number(s) shown on return
6776 Patners LLP	002326776
Name of empire zone (EZ)	**Date of EZ designation *(see instructions)***
Test 6776 EZ	01-01-2010

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) ..... ☐

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	258	350	350	539	1497
2 Average number of full-time employees in New York State for current tax year				2	374
Number of full-time employees in NYS during four-year test period	March 31	June 30	September 30	December 31	Total
First year	140	150	160	170	620
Second year	155	165	175	185	680
Third year	190	200	210	220	820
Fourth year					
Total number of full-time employees in New York State for four-year test period					2120
3 Average number of full-time employees in New York State for four-year test period *(see instructions)*				3	176

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	66	229	294	437	1026
5 Average number of full-time employees in the EZ for current tax year				5	257
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.

1 10011300 4

Schedule A – Computation of EZ wage tax credit for the current tax year *(see instructions)*

Enter the number of full-time employees (including full-time equivalents) that were employed in the zone as of the zone designation date. 25

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	.00

List below each qualified targeted employee used to compute the EZ wage tax credit on line 10 *(include their social security numbers)* Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use 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)*	54	134	127	109	424

11	Average number of qualified employees *(see instructions)*	11	106
12	Wage tax credit for each employee	12	1500.00
13	Amount of EZ wage tax credit *(multiply line 11 by line 12)*	13	159000 .00

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

Use 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 *(see instructions)*	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	.00

List below each qualified targeted employee used to compute the EZ wage tax credit on line 16 *(include their social security numbers)*
Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use 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)*	1	1	1	1	4

17 Average number of qualified employees *(see instructions)*	17	1
18 Wage tax credit for each employee	18	2000.00
19 Amount of EZ wage tax credit *(multiply line 17 by line 18)*	19	2000 .00

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
Jane EZ	002-32-6805		

Use 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	161000 .00

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.

1 10031300 4

Schedule B – Partnership, S corporation, and estate and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the wage tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer identification number (EIN)

Schedule C – Partner's, shareholder's, or beneficiary's share of credit

Partner	21	Enter your share of the credit from your partnership *(see instructions)*	21	.00
S corporation shareholder	22	Enter your share of the credit from your S corporation *(see instructions)*	22	.00
Beneficiary	23	Enter your share of the credit from the estate or trust *(see instructions)*.....	23	.00
	24	Total *(add lines 21, 22, and 23)*	24	.00

Fiduciaries (that are also a partner, a shareholder, or a beneficiary of another entity):
Include the line 24 amount in the *Total* line of Schedule D, column C.

All others: Enter the line 24 amount on Schedule E, line 26.

Schedule D – Beneficiary's and fiduciary's share of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of EZ wage tax credit
Total *(fiduciaries, enter the amount from line 20, **plus** the amount from line 24)*		.00
		.00
		.00
Fiduciary		.00

1 10041300 4

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	161000 .00
Partners, S corporation **shareholders, and beneficiaries**	26	Enter the total from Schedule C, line 24	26	.00
Fiduciaries	27	Enter the amount from Schedule D, fiduciary line, column C	27	.00
28		EZ wage tax credit computed for the current tax year *(see instructions)*	28	161000 .00
29		Enter the available carryover of unused EZ wage tax credit from preceding period(s) *(see instr.)*	29	.00
30		Total EZ wage tax credit available for the current tax year *(add lines 28 and 29)*	30	161000 .00

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	.00
32	Fifty percent limitation *(see instructions)*	32	.00

Part 3 – Computation of EZ wage tax credit used for the current tax year

33	Tax due before credits *(see instructions)*	33	.00
34	Other credits claimed before this credit *(see instructions)*	34	.00
35	Net tax *(subtract line 34 from line 33)*	35	.00
36	EZ wage tax credit used for the current tax year *(see instructions)*	36	.00

Part 4 – Computation of EZ wage tax credit carryforward

37	EZ wage tax credit available as a carryforward *(subtract line 36 from line 30; see instructions)*	37	.00

Schedule F – Computation of refundable portion of EZ wage tax credit

38	Qualified businesses only: refund of EZ wage tax credit *(enter the amount from line 28 or line 37, whichever is less; see instructions)*	38	.00
39	Refund percentage (50% (.50))	39	.50
40	Refundable EZ wage tax credit *(see instructions)*	40	.00
41	EZ wage tax credit available as a carryforward after refundable wage tax credit *(subtract line 40 from line 37)*	41	.00

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New York State Department of Taxation and Finance

Claim for EZ Capital Tax Credit

Tax Law – Section 606(l)

IT-602

2013 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.

See Form IT- 02-I, *nstructions or or* , for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
6776 Patners LLP	002326776
Name of empire zone (EZ)	
Test EZ	

Submit a copy of Empire State Development Corporation Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit.*

Schedule A – Contributions of money to EZ community development projects

1 Amount of contributions of money to EZ community development projects *(see instructions)*	**1**	100000 .00
2 Credit rate 25% (.2).....	2	.25
3 EZ capital tax credit multiply line 1 by line2; see *instructions)*	**3**	25000 .00

Name of community development project	Location of zone	Contributions of money
See attached table for information to complete Schedule A Link to table		.00
		.00
		.00

4 Total amount of contributions of money *(column total, including any amounts from additional Form(s) IT-602, if any, must agree with line 1; see instructions)*.....	**4**	100000 .00

Schedule B – Partnership, S corporation, and estate and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ capital tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer identification number

(continued on page 2)

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Schedule C – Partner's, shareholder's, or beneficiary's share of credit for contributions of money to EZ community development projects *(see instructions)*

5 Partner	**5**	.00
6 S corporation shareholder	6	.00
7 Beneficiary	7	.00

Schedule D – Limitations of EZ capital tax credit

Part 1 – Fifty percent limitation

8 Tax from Form IT-201, IT-203, or IT-205 *(see instructions)*	8	.00
9 Enter 50 (.5) of line 8 *(see instructions)*	9	.00

Part 2 – Lifetime limitation for contributions of money to EZ community development projects

10 Limitations per section 606(l) *(see instructions)*	**10**	.00
11 EZ capital tax credit previously allowed, less any previous recapture	**11**	.00
12 EZ capital tax credit still allowable *(subtract line 11 from line 10)*	**12**	.00
13 EZ capital tax credit allowable this year *(see instructions)*	**13**	.00

Schedule E – Recapture of EZ capital tax credit *(see instructions)*

A Tax period EZ capital tax credit originally allowed	**B** Amount of EZ capital tax credit originally allowed	C Recapture percent *(see instructions)*	**D** Recaptured credit *(column B x column C)*
	.00		.00
	.00		.00

14 Total *(add column D amounts*	**14**	.00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recaptured credit *(see instructions)*	**15**	.00
16 Total recaptured EZ capital tax credit *(add lines 14 and 15)*	**16**	.00

Partnerships: See instructions.

Fiduciaries: Include the line 16 amount on the Totals line of Schedule G, column D.

All others: Enter the line 1 amount on line 20.

(continued on page 3

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Schedule F – Computation of EZ capital tax credit and carryover

17	EZ capital tax credit allowable this year *(from line 13)*	**17**	.00
18	Unused EZ capital tax credit from previous periods beginning on or after January 1, 1994	**18**	.00
19	Total *(add lines 17 and 18)*	**19**	.00
20	EZ capital tax credit recapture *(see instructions)*	20	.00
21	Net EZ capital tax credit available this year *(Subtract line 20 from line 19. If line 20 is greater than 19, do not enter an amount on line 21; go to line 22. See instructions*	**21**	.00
22	Net EZ capital tax credit recapture amount *(subtract line 19 from line 20 see instructions)*	22	.00
23	EZ capital tax credit available to be used this year *(enter amount from line 9 or line 21, whichever is less*	**23**	.00
24	Tax due before credits *(see instructions)*	**24**	.00
25	Credits applied against the tax before this credit *(see instructions)*	**25**	.00
26	Net tax *(subtract line 25 from line 24)*	**26**	.00
27	EZ capital tax credit applied against this year's tax *(enter the amount from line 23 or line 26, whichever is less see instructions)*	**27**	.00
28	EZ capital tax credit available for carryover to next year *(subtract line 27 from line 21;see instructions*	**28**	.00

Schedule G – Beneficiary's and fiduciary's share of credit and recapture of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C*	**B** Identifying number	C Share of EZ capital tax credit from Schedules A and C	**D** Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

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New York State Department of Taxation and Finance

Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

IT-603

Tax Law – Sections 606(j) and 606(j-1)

2013 calendar-year filers, mark an *X* in the box ☒

Other filers must enter tax period:

beginning _____ ending _____

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

See Form IT-603-I, *Instructions for Form IT-603*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
6776 Patners LLP	002326776
Name of empire one (E)	
Test EZ	

Schedule A – EZ investment tax credit (EZ-ITC) *(submit additional Form(s) IT-603 if necessary; see instructions)*

Property located in EZ on which EZ-ITC is claimed

A Itemized description of property	B Principal use	C Date acquired	ife *(years)*	E Investment credit base
				.00
See attached table for information to complete Schedule A		Link to table		.00
				.00
				.00
Total column E *(include amounts from additional Form(s) IT-603, if any)*				300000.00

1 Total EZ-ITC for personal income tax *(multiply the total of column E by 8% (.08); see instructions)* .... 1 | 24000 .00

Schedule B – EZ employment incentive credit (EZ-EIC)

Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C		E	F		
A Information in con unction with Schedule B, Part 2, line A	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent
Number of employees in EZ for period covered by this claim	2009	280	280	260	200	1020	255	
Number of employees in EZ for employment base year	2010	200	200	220	280	900	225	113
B Information in conjunction with Schedule B, Part 2, line B	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent
Number of employees in EZ for period covered by this claim	2008	200	200	200	200	800	200	
Number of employees in EZ for employment base year	2009	280	280	260	200	1020	255	78
C Information in con unction with Schedule B, Part 2, line C	Year	March 31	June 30	September 30	December 31	Total columns *(B + C + D + E)*	Average *(see instructions)*	Percent
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								

Divide the average number of employees covered by this claim by the average number of employees in base year (column G).

(continued on page 2)

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Schedule B – EZ employment incentive credit (EZ-EIC) *(continued)*

2 Enter amount from line 1 on page 1	2	24000 .00

Part 2 – Computation of EZ-EIC

	A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC *(multiply column B by 30%)*
A	2010	75000.00 .00	22500 .00
B		.00	.00
C		.00	.00

3 Total *(enter column C total here)*	3	22500 .00
4 EZ-ITC and EZ-EIC for the current year *(add lines 2 and 3; see instructions)*	4	46500 .00

Schedule C – Partnership, S corporation, and estate and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the EZ-ITC or EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule – **Partner's, shareholder's, or beneficiary's share of credit** *(see instructions)*

Partner	5	Enter your share of the credit from your partnership	5	.00
S corporation shareholder	6	Enter your share of the credit from your S corporation	6	.00
Beneficiary	7	Enter your share of the credit from the **fiduciary's** Form IT-603, Schedule E, column C	7	.00
	8	Total *(add lines 5, 6, and 7)*	8	.00

Fiduciaries (that are also a partner, a shareholder, or beneficiary of another entity): Include the line total in the *Totals* line of Schedule E, column C on page 3.

All others Enter the line 8 amount on Schedule G, line 15.

(continued on page 3)

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Schedule E – **Beneficiary's and fiduciary's share of credit and recapture of credit**

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of EZ-ITC and EZ-EIC	Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule F – Computation of recapture of EZ-ITC and EZ-EIC

A Description of property	B Date acquired	C Date property ceased to qualify	ife *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	EZ-ITC allowed *(see instructions)*	Recaptured EZ-ITC *(F × G)*	I Recaptured EZ-EIC *(see instructions)*
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00

9 Recaptured EZ-ITC *(add column H amounts)*	9	.00	
10 Recaptured EZ-EIC *(add column amounts)*	10		.00
11 Additional recapture *(see instructions)*	11	.00	

12 Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust, enter your share of addback of the EZ-ITC and EZ-EIC *(see instructions)*	12	.00
13 Add lines 9 through 12	13	.00

Fiduciaries Include the line 13 amount in the *Totals* line of Schedule E, column D.

All others Enter the line 13 amount on line 20.

(continued on page 4)

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Schedule G – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount

Individuals and partnerships	14	Enter the amount from line 4	14	46500 .00
Partners, S corporation shareholders, beneficiaries	15	Enter the total from Schedule D, line 8	15	.00
Fiduciaries	16	Enter the amount from Schedule E, *Fiduciary* line, column C	16	.00
	17	EZ-ITC and EZ-EIC computed for the current tax year *(add lines 14, 15, and 16)*	17	46500 .00
	18	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	18	.00
	19	Total EZ-ITC and EZ-EIC *(add lines 17 and 18)*	19	46500 .00

20 Total recapture of all investment tax credits taken in previous period *(Fiduciaries: enter the amount from the* Fiduciary *line of Schedule E, column D; all others: enter the amount from line 13.)*	20	.00
21 Net EZ-ITC and EZ-EIC available for use *(Subtract line 20 from line 19; see instructions. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22.)*	21	46500 .00
22 Net EZ-ITC recapture amount *(subtract line 19 from line 20; see instructions)*	22	.00

Schedule H – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over

23 EZ-ITC and EZ-EIC available for use this tax year *(from line 21)*	23	.00
24 Tax due before credits *(see instructions)*.....	24	.00
25 Enter all credits applied against your tax before the EZ-ITC and EZ-EIC *(see instructions)*	25	.00
26 Subtract line 25 from line 24	26	.00
27 EZ-ITC and EZ-EIC used this year *(enter the amount from line 23 or line 26, whichever is less; see instructions)*.....	27	.00
28 Unused EZ-ITC and EZ-EIC available to be refunded or carried forward *(subtract line 27 from line 23)*	28	.00
29 Refundable EZ-ITC and EZ-EIC *(see instructions)*	29	.00
30 Unused EZ-ITC and EZ-EIC available for carryforward to next year *(subtract line 29 from line 28)*	30	.00

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Data for Test 6776

IT-602, Claim for EZ Capital Tax Credit, Development project information

Return to IT-602

Enter the following information on form IT-602, *Claim for EZ Capital Tax Credit* , into the table in Schedule A

Name of community development project	Location of zone	Donations of money
Albany Development	Albany, NY	20000
Growth Syracuse	Syracuse, NY	10000
Utica Club	Utica, NY	20000
Buffalo EZ	Buffalo, NY	15000
New York EZ	New York, NY	20000
Colonie EZ	Colonie, NY	15000

IT-603, Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

Return to IT-603

Enter the following information on form IT-603, *Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit* , into the table in Schedule A

Itemized description of property	Principal use	Date acquired	Life(years)	Investment Credit Base
Barn	Storage	01/02/2013	25	70000
Office building	Meetings	02/03/2013	25	50000
Tractor	Development	03/04/2013	10	75000
Cabin Shelter	Supplies	04/05/2013	15	22000
Truck	Hauling	05/06/2013	15	50000
Wagon	Transport	06/07/2013	20	33000

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New York State Department of Taxation and Finance

Beer Production Credit

Tax Law – Article 1, Section 37, Article 22, Section 606(uu)

IT-636

All filers must enter tax period:

beginning 01-01-2013 ending 12-31-2013

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 .

Name(s) as shown on return	Identifying number as shown on return
6776 Partners LLP	002326776

Schedule A – Eligibility

A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? ..... Yes ☒ No ☐

B For the tax year, did you produce 60 million gallons of beer or less in New York State? ..... Yes ☒ No ☐

If you answered *No* to uestion A or B, **stop**. You do not ualify for this credit for this tax year.

Schedule B – Individual (including sole proprietor), partnership, and fiduciary *(see instructions)*

Part 1 – Credit for the first 500,000 gallons produced in New York State *(su it ition s eets i necess r)*

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
800 Broadway Albany, NY 12211 1234	1000000

1 Total of column B amounts from additional Form(s) IT- 3 , if any	1	
2 Add column B amounts *(inclulde any amount from line 1)*	2	1000000
3 Enter the lesser of line 2 or 500,000.....	3	500000
4 Total credit for first 500,000 gallons produced in New York State *(*multiply line 3 by .14;see instructions	4	70000.00

Part 2 – Credit for gallons produced in New York State in excess of 500,000 *(su*bmit additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
800 Broadway Albany, NY 12211	1000000

5 Total of column B amounts from additional Form(s) IT-636, if any	**5**	
6 Add column B amounts *(in*clude an amount from line 1*)*	6	1000000
7 Subtract 500,000 from line 6.....	7	500000
8 Enter the lesser of line 7 or 15,000,000 *(see instructions)*.....	8	500000
9 Total credit for gallons produced in New York State in excess of 500,000 *(*multiply line 8 by .045	**9**	22500.00
10 Add lines 4 and 9	**10**	92500.00

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule E, column C .

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Schedule C – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the beer production credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer identification number

Schedule D – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	11	Enter your share of credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of credit from your S corporation	12	.00
Beneficiary	13	Enter your share of credit from the estate or trust	13	.00
	14	Total *(add lines 11, 12, and 13*.....	14	.00

Fiduciaries: Include the line 14 amount in the Total line of Schedule E, column C.
All others: Enter the line 14 amount on line 16.

Schedule E – Beneficiary's and fiduciary's share of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of credit
Total *(fiduciaries, enter the amount from line 10* ***plus*** *the amount from line 14)*		.00
		.00
		.00
Fiduciary		.00

Schedule F – Computation of credit *(see instructions)*

Individuals and partnerships	**15**	Enter the amount from line 10	**15**	92500 .00
Partners, S corporation shareholders, beneficiaries	**16**	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule E, column C, *Fiduciary line*..	17	.00
	18	Total credit *(add lines 15, 16, and 17)*	18	92500 .00

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New York State Department of Taxation and Finance

Yonkers Nonresident Partner Allocation

Y-204

Name (as shown on Form IT-204)	Employer identification number
6776 Partners LLP	002326776

Part 1

Number of Yonkers nonresident partners	2

Part 2

	A Total amount of net earnings (loss) from self-employment reported on federal Form 1065, Schedule K, or federal Form 1065-B, Schedule K	B Total Yonkers amount
Partnership's net earnings from self-employment	32915 .00	95 .00

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	10000 .00	5000.00	
2 Real property rented from others	2	560000 .00	.00	
3 Tangible personal property owned	3	5000 .00	.00	
4 **Property percentage** *(add lines 1, 2, and 3; see instructions)*	4	575000 .00	5000 .00	0.87 %
5 **Payroll percentage** *(see instructions)*	5	50000 .00	.00	%
6 **Gross income percentage** *(see instructions)*	6	75000 .00	.00	%
7 Total of percentages *(add column C, lines 4, 5, and 6)*			7	0.87 %
8 **Business allocation percentage** *(divide line 7 by three, or by actual number of percentages if less than three)*			8	0.29 %

- This form, when complete, constitutes the return required under the Yonkers local law.
- **Submit this form with Form IT-204, *Partnership Return*.**

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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. Submit Form Y-204 with 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

Enter 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, or federal Form 1065-B, Schedule K.

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 (submit a 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 submitted 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

Compute 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.

Note to paid preparers – 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*.

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IT-601 Claim for EZ Wage Tax Credit 2013

EZ WAGE CREDIT CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-601 Claim for EZ Wage Tax Credit 2013

EMPIRE ZONE RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-602 Claim for EZ Capital Tax Credit 2013

FORM Z10 ELIGIBILITY TO APPLY FOR A ZONE CAPITAL TAX CREDIT

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-603 Claim for EZ Investment Tax Credit and

EZ Employment Incentive Credit 2013

CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-603 Claim for EZ Investment Tax Credit and

EZ Employment Incentive Credit 2013

EMPIRE ZONE RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 13 and ending

Legal name: Test Group 6777	Employer identification number (EIN): 002326777
Trade name of business if different from legal name above: Test Groupies	**NYS** principal business activity: Agency
Address *(number and street or rural route)*: 91 Broadway	City, village, or post office: Albany
NAICS business code number *(from **NYS Pub 910**)*: 524210	
State: NY	ZIP code: 12211-2042
Country: United States	Principal product or service: Insurance
Date business started: 03-07-2007	

Section 1 – Partnership information

Special conditions for filing your 2013 tax return *(see instr)* E3 A6

A Mark an ***X*** in the box that applies to your entity

☐ Regular partnership ☒ Limited liability partnership (LLP) ☐ Portfolio investment partnership *(see instr.)* ☐ Other

☐ 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 NY 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 *(submit explanation)*

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 1

2) Article 9-A **F2** 1

3) Other **F3**

4) Total **F4** 2

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....*(if Yes, enter ID number)* **G1**

2) Withholding tax Yes ☒ No ☐ .....*(if Yes, enter ID number)* .... **G2** TF 0023268

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☐ No ☒

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? *(see instr.)* **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? *(see instructions)*..... **Q** Yes ☐ No ☒

Third-party designee? *(see instr.)* Yes ☒ No ☐	Print designee's name: Jackson Brown	Designee's phone number: (518) 555-1234	Personal identification number (PIN): 13579
	E-mail: third-party@tp.com		

▼ **Paid preparer must complete** *(see instr.)* ▼		Date: 03-29-2014	
Preparer's signature: Justin Tyme		Preparer's NYTPRIN: 75634281	
Firm's name *(or yours, if self-employed)*: TAX Inc		Preparer's PTIN or SSN: 115362796	
Address: 111 North Main Ave		Employer identification number: 115362797	
Albany NY, 12211		Mark an ***X*** if self-employed ☒	
E-mail: paid-preparer@pp.com			

▼ **Sign here** ▼	
Signature of general partner: John Smith	
Date: 04-03-2014	Daytime phone number: (518) 555-3434
E-mail: general-partner@gp.com	

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	20133
5	Gross profit *(subtract line 4 from line 3)*			5	94445
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	1200
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	800
9	Other income (loss) *(submit statement)*			9	176
10	Total income (loss) *(combine lines 5 through 9)*			10	96621

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	11000
13	Repairs and maintenance			13	1523
14	Bad debts			14	500
15	Rent			15	555
16	Taxes and licenses			16	1038
17	Interest			17	700
18	Depreciation *(if required, submit federal Form 4562)*	18	1046		
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19			
20	Subtract line 19 from line 18			20	1046
21	Depletion *(do not deduct oil and gas depletion)*			21	100
22	Retirement plans, etc			22	
23	Employee benefit programs			23	300
24	Other deductions *(submit statement)*			24	5168
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	24815
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	71806

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	11500
28	Purchases	28	3000
29	Cost of labor	29	1000
30	Additional IRC section 263A costs *(submit statement)*	30	4119
31	Other costs *(submit statement)*	31	625
32	Total *(add lines 27 through 31)*	32	20244
33	Inventory at end of year	33	111
34	Cost of goods sold *(subtract line 33 from line 32)*	34	20133

35 Methods used for valuing closing inventory *(mark an **X** in applicable boxes)*

☐ Cost ☒ Lower of cost or market

☐ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

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 _____

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244987
41 Trade notes and accounts receivable	**41**	1111		2000	
42 Less allowances for bad debts	**42**		1111		2000
43 Inventories	**43**		11500		111
44 U.S. government obligations	**44**				80150
45 Tax-exempt securities	**45**				6400
46 Other current assets *(submit statement)*	**46**		1350		1350
47a Loans to partners (or persons related to partners)	**47a**		5800		800
47b Mortgage and real estate loans	**47b**				
48 Other investments *(submit statement)*	**48**		3000		2000
49 Buildings and other depreciable assets	**49**	21930		25000	
50 Less accumulated depreciation	**50**	5000	16930		25000
51 Depletable assets	**51**				
52 Less accumulated depletion	**52**				
53 Land (net any amortization)	**53**		4000		3000
54 Intangible assets (amortizable only)	**54**	8000		7000	
55 Less accumulated amortization	**55**	2000	6000	1000	6000
56 Other assets *(submit statement)*	**56**		10325		67129
57 Total assets	**57**		288411		438927

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**		54650		104150
59 Mortgages, notes, bonds payable in less than one year	**59**		2500		2600
60 Other current liabilities *(submit statement)*	**60**		226000		43000
61 All nonrecourse loans	**61**		600		17100
62a Loans from partners (or persons related to partners)	**62a**		1500		5000
62b Mortgages, notes, bonds payable in one year or more	**62b**				
63 Other liabilities *(submit statement)*	**63**		1811		1311
64 Partners' capital accounts	**64**		1350		265766
65 Total liabilities and capital	**65**		288411		438927

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	136857
67	Income included on return not recorded on books this year, from Schedule M-1, line 2	**67**	174
	Identify: Description Line 67 IT204		
68	Guaranteed payments (other than health insurance)	**68**	11000
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4	**69**	625
	Identify: Description line 69 IT-204		
70	Add lines 66 through 69	**70**	148656
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**	148656

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

75	Balance at beginning of year	**75**	1350
76	Capital contributed – cash	**76**	6000
77	Capital contributed – property	**77**	2500
78	Net income (loss) per books	**78**	136857
79	Other increases	**79**	129909
	Identify: Description line 79 IT-204		
80	Add lines 75 through 79	**80**	276616
81	Distributions – cash	**81**	7350
82	Distributions – property	**82**	3500
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	10850
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	265766

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	71806
87	Net rental real estate income (loss) *(submit federal Form 8825)*	**87**	900
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**	11000
91	Interest income	**91**	11450
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	40000
97	Other income (loss) *(see instructions)*	**97**	5000

Identify: Description Line 97 IT-204

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	3500

Identify: Description Line 99 IT-204

100	Tax preference items for minimum tax *(see instructions)*	**100**	690

Identify: Description Line 100 IT-204

101	Net earnings (loss) from self-employment	**101**	32802
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	7350
104	Distributions – other property	**104**	3500
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	26950

Identify: Description Line 105 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	148656

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	89194					

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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 –		
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**

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**

Section 9 – Other information

116a	New York source gross income *(see instructions)*	**116a**	186704
116b	MCTD allocation percentage *(see instructions)*	**116b**	35 %
117a	Did the partnership make an IRC 1060 election?	Yes ☐	No ☒
117b	Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership	**117b**	
117c	Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)*	Yes ☐	No ☐

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*
1111 Main Ave	Waltham MA	Branch Office
7777 South Quail Ave	Boston MA	Storage

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* Yes ☐ No ☒

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors		**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A
Property percentage *(see inst.)*		**Dollars**		**Dollars**		
119 Real property owned	**119**	10000	**119**	5000		
120 Real property rented from others	**120**	560000	**120**	400000		
121 Tangible personal property owned	**121**	5000	**121**	4000		
122 **Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**	575000	**122**	409000	**122**	71.1304 %
123 **Payroll percentage** *(see instr.)*	**123**	50000	**123**	25000	**123**	50.0000 %
124 **Gross income percentage** *(see instr.)*	**124**	75000	**124**	50000	**124**	66.6667 %
125 Total of percentages *(total column C, lines 122, 123, and 124)*					**125**	187.7971 %
126 **Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*					**126**	62.5990 %

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127	Site preparation credit component	**127**	
128	Tangible property credit component	**128**	
129	On-site groundwater remediation credit component	**129**	

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	1.0000
134	QEZE zone allocation factor	**134**	1
135	QEZE benefit period factor	**135**	1.0

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	
137	Excelsior investment tax credit component	**137**	
138	Excelsior research and development tax credit component	**138**	
139	Excelsior real property tax 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 flow-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 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
147a	634	1000	**147e**		
147b	635	2000	**147f**		
147c	166	90000	**147g**		
147d			**147h**		

148 Addbacks of credits and recaptures

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

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Return to Index

New York State Department of Taxation and Finance

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 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Group 6777	002326777

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
CP1 Partners			002326807
Partner's address			
6777 Main Street			
City	State	ZIP code	
Albany	NY	12211	

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	60.00 %	60.00 %
2) Loss	G2	60.00 %	60.00 %
3) Capital	G3	60.00 %	60.00 %

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

1) Nonrecourse	H1	10260
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	93637

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	3600
3) Capital contributed during the year – property	I3	1500
4) Current year increase (decrease)	I4	160060
5) Withdrawals and distributions – cash	I5	4410
6) Withdrawals and distributions – property	I6	2100
7) Ending capital account	I7	159460

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	375
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**	4500
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**	179
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**		**12**	218201
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**	138067

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**	
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**	420
29	Total noninterest deductions	**29**	14469

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**		3000	6000
32	FMV of real estate owned	**32**		6000	12000
33	Real estate rented	**33**	207000	240000	336000
34	Adjusted basis of inventories owned	**34**		2400	3000
35	FMV of inventories owned	**35**		4800	6000
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**		30000	45000
40	Services performed	**40**			
41	Rentals of property	**41**			
42	Royalties	**42**	150	150	150
43	Other business receipts	**43**	15600	15600	15600

	Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000	15000	30000
45	Number of employees	**45**			

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

46	New York receipts	**46**	76487
47	Total receipts from the sale of goods by manufacturing	**47**	4700
48	Total receipts from the lending of funds	**48**	4800
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	43084
60 Net rental real estate income (loss)	**60**	540
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	6870
64 Ordinary dividends	**64**	
65 Royalties	**65**	7200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	24000
69 Other income (loss)	**69**	3000
Identify: Description of line 69 on IT-204-CP		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	2100
Identify: Description of line 71 on IT-204-CP		
72 Tax preference items for minimum tax	**72**	414
Identify: Description of line 72 on IT-204-CP		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	375
74 Distributions – cash and marketable securities	**74**	4410
75 Distributions – other property	**75**	2100
76 Other items not included above that are required to be reported separately to partners	**76**	16170
Identify: Description of line 73 on IT-204-CP		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	
78 Tangible property cost	**78**		**78**	
79 On-site groundwater remediation cost	**79**		**79**	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-through credits

	Code	Amount		Code	Amount
95a	634	600	**95e**		
95b	635	1200	**95f**		
95c	166	54000	**95g**		
95d			**95h**		

96 Addbacks of credits and recaptures

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

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☐ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Group 6777	002326777

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** 62 5990 %

Partner's information *(see instructions)*

Partner's name	Partner's identifying number
IP1 Partner	115364119

Partner's address		
2112 Main Street		
City	State	ZIP code
Albany	NY	12112-1010

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** 002326806

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	40.00 %	40.00 %
2) Loss	H2	40.00 %	40.00 %
3) Capital	H3	40.00 %	40.00 %

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

1) Nonrecourse	I1	6840
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	62424

J Partner's capital account analysis

1) Beginning capital account	J1	540
2) Capital contributed during the year – cash	J2	2400
3) Capital contributed during the year – property	J3	1000
4) Current year increase (decrease)	J4	106706
5) Withdrawals and distributions – cash	J5	2940
6) Withdrawals and distributions – property	J6	1400
7) Ending capital account	J7	106306

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	01-01-2013	111
2) Second installment	**O2**	04-01-2013	222
3) Third installment	**O3**	07-01-2013	333
4) Fourth installment	**O4**	10-01-2013	444
Total estimated MCTMT paid on behalf of partner *(add lines O1 through O4)*	**O**		1110

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**	28722	**1**	17980
2	Net rental real estate income (loss)	**2**	360	**2**	225
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	4400	**4**	2754
5	Interest income	**5**	4580	**5**	2867
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	4800	**7**	3005
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**	16000	**10**	10016
11	Other income (loss) *Identify:* Description of line 11	**11**	2000	**11**	1252
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* Description of Line 13	**13**	1400	**13**	876
14	Tax preference items for minimum tax *Identify:* Description of line 14 on IT-204-IP	**14**	276	**14**	173
15	Net earnings (loss) from self-employment	**15**	32802	**15**	20534
16	Tax-exempt income and nondeductible expenses	**16**	250	**16**	156
17	Distributions – cash and marketable securities	**17**	2940	**17**	1840
18	Distributions – other property	**18**	1400	**18**	876
19	Other items not included above that are required to be reported separately to partners *Identify:* Description of line 19 on IT-204-IP	**19**	10780	**19**	6748

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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 –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

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** 74682

29b MCTD allocation percentage *(see instructions)* ..... **29b** % 35 00

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	30		30	
31 Tangible property credit component	31		31	
32 On-site groundwater remediation credit component	32		32	

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	1
37	QEZE zone allocation factor	**37**	1
38	QEZE benefit period factor	**38**	1

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
51a	634	400	**51e**		
51b	635	800	**51f**		
51c	166	36000	**51g**		
51d			**51h**		

52 Addbacks of credits and recaptures

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

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
Test Group 6777	002326777

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	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 Average value New York State		B Average value everywhere	
12	Total assets	12		12	
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	

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	

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 [X] 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 [X] No [ ]

Average value of property		**A** MCTD	**B** New York State	**C** Everywhere
31 Adjusted basis of real estate owned	**31**		3000.00	6000.00
32 FMV of real estate owned	**32**		6000.00	12000.00
33 Real estate rented	**33**	207000.00	240000.00	336000.00
34 Adjusted basis of inventories owned	**34**		2400.00	3000.00
35 FMV of inventories owned	**35**		4800.00	6000.00
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**		30000.00	45000.00
40 Services performed	**40**			
41 Rentals of property	**41**			
42 Royalties	**42**	150.00	150.00	150.00
43 Other business receipts	**43**	15600.00	15600.00	15600.00

Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44 Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000.00	15000.00	30000.00
45 Number of employees	**45**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	76487.00
47	Total receipts from the sale of goods by manufacturing	**47**	4700.00
48	Total receipts from the lending of funds	**48**	4800.00
49	Adjusted basis of qualified manufacturing property	**49**	

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New York State Department of Taxation and Finance

Claim for QEZE Tax Reduction Credit

Tax Law - Section 16

IT-604

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information below** and then complete **either** Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning 1-1-2013 ending 12-31-2013

File this claim with your Form IT-201, IT-203, IT-204, or IT-205. See Form IT-604-I, *Instructions for Form IT-604,* for assistance.

Name(s) as shown on your return	Taxpayer identification number
Test Group 6777	002326777
Name of empire zone (EZ)	
EZ6777	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE
Qualified Zone Biz	002326815

Mark an *X* in the box if you are a lean Energy Enterprise (EE) *(see* Definitions for all QEZEs *in the instructions)* ..... ☐

Mark an *X* in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an EZ and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006..... ☒

Mark an *X* in the box if you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust. ..... ☐

Section 1 – For QEZEs first certified prior to April 1, 2005 *(see* Important information *in the instructions)*

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(submit copies of all certificates of eligibility and EZ retention certificates)* 8-31-2004

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all E s	500	600	700	740	2540

1 urrent tax year employment number within all E s *(do not round; see instructions)* 1 635

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2004	30	40	50	60	180
Number in base year two	12-2005	80	90	100	110	380
Number in base year three	12-2006	130	140	150	160	580
Number in base year four	12-2007	180	190	200	210	780
Number in base year five	12-2008	320	360	400	420	1500
Total number of full-time employees within all EZs in the base period						3420

2 Base period employment number within all EZ's *(do not round; see instructions)* 2 171

3 Does the amount on line 1 equal or exceed line 2? *(see instr.)* Yes ☒ No ☐

If No, stop; you are not eligible for the QEZE tax reduction credit.

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Part 2 – New York State employment outside all EZs – omputation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all E s	1000	1500	2000	2550	7050

4 urrent tax year employment number inside NYS and outside all E s *(do not round)* **4** 1763

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2004	200	400	600	800	2000
Number in base year two	12-2005	500	400	300	200	1400
Number in base year three	12-2006	300	400	600	900	2200
Number in base year four	12-2007	1000	1200	1000	500	3700
Number in base year five	12-2008	600	800	1200	1400	4000
Total number of full-time employees inside NYS and outside EZs in the base period						13300

5 Base period employment number inside NYS and outside all E s *(do not round)* **5** 665

6 Does the amount on line 4 equal or exceed the amount on line 5? *(see instructions)* ..... Yes ☒ No ☐
If *No*, stop; you are not eligible for the QEZE tax reduction credit.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year *(mm-yyyy)* 01-2008 to 12-2008	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the E s	300	310	320	402	1332

7 Test year employment number within the EZs in which you are certified *(see instructions)* 7 333

Schedule C – Employment increase factor *(see instructions)*

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* 8 600
9 Test year employment number within the EZs in which you are certified *(from line 7)* 9 333
10 Subtract line 9 from line 8 ..... **10** 267
11 Divide line 10 by line 9 *(round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)* 11 0.8018
12 Divide line 10 by 100 *(round the result to the fourth decimal place)* 12 2.6700
13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0)* **13** 1

Partnerships – Enter the line 13 amount on Form IT-204, line 133.
All others – Enter the line 13 amount on line 26.

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Schedule D – **Zone allocation factor** *(see instructions)*

		A – EZ		B – New York State
14 Average value of property *(see instructions)*	**14**	21000000 .00	**14**	21000000 .00
15 E property factor *(divide line 14, column A, by line 14, column B; round the result to the fourth decimal place)*			**15**	1
16 Wages and other compensation of employees *(see instr.)*	**16**	5000000 .00	**16**	5000000 .00
17 E payroll factor *(divide line 16, column A, by line 16, column B; round the result to the fourth decimal place)*			17	1
18 Total E factors *(add lines 15 and 17)*			18	2
19 one allocation factor *(divide line 18 by two; round the result to the fourth decimal place)*			19	1

Partnerships – Enter the line 19 amount on Form IT-204, line 134 and enter the benefit period factor from the *Benefit period factor table* below on Form IT-204, line 135.
All others – Enter the line 19 amount on line 27.

Schedule E – Tax factor

20 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	**20**	.00
21 Enter the amount of your income from the QEZE allocated within NYS *(see instructions)*	21	.00
22 New York adjusted gross income *(see instructions)*	22	.00
23 Divide line 21 by line 22 *(the result cannot exceed one; round the result to the fourth decimal place)*	**23**	
24 Multiply line 20 by line 23; this is your tax factor *(enter here and on line 28)*	**24**	.00

Schedule F – QEZE tax reduction credit *(see instructions)*

25 Tax year of the business benefit period ; benefit period factor *(from table below)*	**25**	
26 Employment increase factor *(from line 13)*	**26**	
27 one allocation factor *(from line 19)*	27	
28 Tax factor *(from line 24)*	28	.00
29 QEZE tax reduction credit available for use *(multiply line 25 × line 26 × line 27 × line 28)*	29	.00
30 Tax due before credits *(see instructions)*	**30**	.00
31 redits applied against the tax before this credit *(see instructions)*	**31**	.00
32 Net tax due *(subtract line 31 from line 30)*	**32**	.00
33 QEZE tax reduction credit used for the current tax year *(see instructions)*	**33**	.00

Benefit period factor table*

Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.
12	.6
13	.4
14	.2
15	0

Sole proprietors and fiduciaries – Find the tax year of your benefit period. Enter the benefit period factor for that tax year on line 25.

All others – See instructions.

For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to ualify.

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Schedule G – Beneficiary's and fiduciary's share of QEZE income *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule H – **Related entities**

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN
Robert Smith	556492159
Barbara Jones	104228741

Schedule I – **Valid business purpose for QEZEs first certified prior to August 1, 2002** *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an *X* in the box and submit a notarized statement describing in detail how your QEZE meets the valid business purpose test ..... ☒

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Claim for QEZE Tax Reduction Credit

Section 2 – For QEZEs first certified on or after April 1, 2005 *(see* Important information *in the instructions)*

All filers enter tax period: beginning _____ ending _____

Note: You must **file all pages** (1 through) with your return. **All taxpayers must complete the information above Section 1 on page 1** and then complete **either** Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(submit copies of all certificates of eligibility and EZ retention certificates)* ..... _____

Schedule J – Employment test for QEZEs first certified on or after April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZ's					

34 urrent tax year employment number within all E s *(do not round; see instructions)* ..... **34** _____

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period ..... _____

35 Base period employment number within all EZs *(do not round; see instructions)* ..... **35** _____

36 Does the amount on line 34 exceed line 35? *(see instructions)* ..... Yes ☐ No ☐

If *No*, stop; you are not eligible for the QEZE tax reduction credit.

(continued)

Part 2 – **New York State employment** – omputation of the employment number in New York State for the current tax year and the four-year base period *(see instructions).*

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State					

37 Current tax year employment number in New York State *(do not round)* **37**

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State for the base period .....

38 Base period employment number in New York State *(do not round)* **38**

39 Does the amount on line 37 exceed the amount on line 38? *(see instructions)* ..... Yes ☐ No ☐

If *No*, stop; you are not eligible for the QEZE tax reduction credit.

Schedule K – Computation of test year employment number within the EZs in which you are certified

Test year *(mm-yyyy)* _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs.....					

40 Test year employment number within the EZs in which you are certified *(see instructions)* **40**

Schedule L – Employment increase factor *(see instructions)*

41 Current year employment number within the EZs in which you are certified *(see instructions)* **41**

42 Test year employment number within the EZs in which you are certified *(from line 40)* **42**

43 Subtract line 42 from line 41 ..... **43**

44 Divide line 43 by line 42 *(round the result to the fourth decimal place; if line 42 is zero and line 41 is greater than zero, enter 1 here)* **44**

45 Divide line 43 by 100 *(round the result to the fourth decimal place)* **45**

46 Employment increase factor *(enter the greater of line 44 or 45, but not more than 1.0)*..... **46**

Partnerships: Enter the line 46 amount on Form IT-204, line 133.

All others: Enter the line 46 amount on line 59.

Schedule M – Zone allocation factor *(see instructions)*

		A – EZ		B – New York State
47 Average value of property *(see instructions)*	**47**	.00	**47**	.00
48 EZ property factor *(divide line 47, column A, by line 47, column B; round the result to the fourth decimal place)*			**48**	
49 Wages and other compensation of employees *(see instr.)*	**49**	.00	**49**	.00
50 EZ payroll factor *(divide line 49, column A, by line 49, column B; round the result to the fourth decimal place)*			**50**	
51 Total EZ factors *(add lines 48 and 50)*			**51**	
52 Zone allocation factor *(divide line 51 by two; round the result to the fourth decimal place)*			**52**	

Partnerships: Enter the line 52 amount on Form IT-204, line 134 and enter the benefit period factor on Form IT-204, line 135 *(see instructions)*.
All others: Enter the line 52 amount on line 60.

Schedule N – Tax factor

53 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	**53**	.00
54 Enter the amount of your income from the QEZE allocated within NYS *(see instructions)*	**54**	.00
55 New York adjusted gross income *(see instructions)*	**55**	.00
56 Divide line 54 by line 55 *(the result cannot exceed one; round the result to the fourth decimal place)*	**56**	
57 Multiply line 53 by line 56; this is your tax factor *(enter here and on line 61)*	**57**	.00

Schedule O – QEZE tax reduction credit *(see instructions)*

58 Tax year of the business benefit period ____; benefit period factor *(see instructions)*	**58**	
59 Employment increase factor *(from line 46)*	**59**	
60 Zone allocation factor *(from line 52)*	**60**	
61 Tax factor *(from line 57)*	**61**	.00
62 QEZE tax reduction credit *(multiply line 58 × line 59 × line 60 × line 61)*	**62**	.00
63 Tax due before credits *(see instructions)*	**63**	.00
64 Credits applied against the tax before this credit *(see instructions)*	**64**	.00
65 Net tax due *(subtract line 64 from line 63)*	**65**	.00
66 QEZE tax reduction credit used for the current tax year *(see instructions)*	**66**	.00

Schedule P – **Beneficiary's and fiduciary's share of QEZE income** *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule Q – **Related entities**

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN

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New York State Department of Taxation and Finance

Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

IT-606

Note: You must **file all pages** (1 through 8) with your return. **All taxpayers must complete the information below** and then complete **either S**ection 1 (pages 1 through 4) **or S**ection 2 (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, *Instructions for Form IT-606,* for assistance.

All filers enter tax period: beginning 01-01-13 ending 12-31-13

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Test Group 6777	002326777
Name of empire zone (EZ)	
Test EZ6777	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE
Qualified Zone Biz	002326815

Mark an *X* in the box if you are a Clean Energy Enterprise (EE) *(see* Definitions for all QEZEs *in the instructions)*..... [X]

Mark an *X* in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006 ..... [X]

Sect on **1 – For QEZEs first certified prior to April 1, 2005** *(see* Important information *in the instructions)*

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(submit copies of all certificates of eligibility and EZ retention certificates)*. 08-31-2004

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs	600	700	800	936	3036

1 urrent tax year employment number within all E s *(do not round; see instructions)* 1 759

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2004	35	45	55	65	200
Number in base year two	12-2005	75	85	95	105	360
Number in base year three	12-2006	115	125	135	145	520
Number in base year four	12-2007	155	165	175	185	680
Number in base year five	12-2008	325	345	370	440	1480

Total number of full-time employees within all EZs in the base period 3240

2 Base period employment number within all EZ s *(do not round; see instructions)* 2 162

Does the amount on line 1 equal or exceed line 2 *(see instructions)* ..... Yes [X] No [ ]

If the employment number within all EZ s for the current year (line 1) does not equal or exceed the employment number within all EZs in the base period (line 2), stop; you are not eligible for the QEZE credit for real property taxes.

1 0011300 4

Part 2 – New York State employment outside all EZs – computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all E s	1050	1550	2255	2354	7209

4 C urrent tax year employment number inside New York State and outside all EZs *(do not round)*..... **4** 1802

Base period employment no	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2004	255	455	555	655	1920
Number in base year two	12-2005	525	425	355	255	1560
Number in base year three	12-2006	325	425	625	925	2300
Number in base year four	12-2007	1005	1205	1005	505	3720
Number in base year five	12-2008	605	805	1205	1455	4070
Total number of full-time employees inside New York State and outside all EZs in the base period						13570

5 Base period employment number inside New York State and outside all EZs *(do not round)* **5** 679

Does the amount on line 4 **equal** or **exceed** the amount on line 5 *(see instructions)* ..... Yes ☒ No ☐

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not equal or exceed the employment number inside New York State and outside all EZs in the base period (line 5), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year *(mm-yyyy)* 01-2008 to 12-2008	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the E s	500	600	700	800	2600

7 Test year employment number within the EZs in which you are certified *(see instructions)* 7 650.00

Schedule C – Employment increase factor *(see instructions)*

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* 8 700.00

9 Test year employment number within the EZs in which you are certified *(from line 7)* 9 650.00

10 Subtract line 9 from line 8 ..... **10** 50.00

11 Divide line 10 by line 9 *(round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)* 11 0.0769

12 Divide line 10 by 100 *(round the result to the fourth decimal place)* 12 0.5000

13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)* 1 0.5000

1 0021300 4

Schedule D – Computation of QEZE credit for real property taxes for QEZEs first certified prior to April 1, 2005

14	Tax year of the business tax benefit period [ ]; benefit period factor *(from ta le elo)*	**14**	1
15	Employment increase factor *(from line)*	**15**	0.5000
16	Eligible real property taxes *(see instructions)*	1	200000 00
17	Multiply line 14 by line 15 by line 16.....	17	100000 00
18	Recapture of QEZE credit for real property taxes *(from Worksheet A on page 6 of instructions)*..... Partners, shareholders, and beneficiaries, see instructions.	18	10000 00
19	Net recapture ofQEZE redit for real property taxes *(Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)*.....	19	00
20	QEZE credit for real property taxes after recapture *(subtract line 18 from line 7)*	**20**	90000 00
21	QEZE credit for real property taxes limitation *(see instructions; do not enter)*.....	21	00
22	QEZE credit for real property taxes after limitation *(see instructions)*.....	22	90000 00
23	Partners, shareholders, and beneficiaries, see instructions.....	**23**	00
24	Total QEZE credit for real property taxes *(add lines 22 and 23; see instructions)*	**24**	90000 00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.
12	.
13	.4
14	.2
1	0

The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

Schedule E – Beneficiary's and fiduciary's share of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of E E credit for real property taxes	D Share of recapture of E E credit for real property taxes
Total		00	00
		00	00
		00	00
Fiduciary		00	00

1 0031300 4

Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN
Bruce Hall	296-74-1385
Mary Jennings	113-89-6008

Schedule G – Valid business purpose for QEZEs first certified prior to August 1, 2002 *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an *X* in the box and submit a notarized statement describing in detail how the QEZE meets the valid business purpose test. ..... ☐

1 0041300 4

Cla m or QEZE Cred t or eal Property axes

Sect on **2 – For QEZEs first certified on or after April 1, 2005** *(see* Important information *in the instructions)*

Note: You must **file all pages** (1 through) with your return. All taxpayers must complete the n ormat on abo e *o 1* on **page 1** and then complete e ther *ection* (pages 1 through 4) or *ection* (pages through). Do not complete both sections.

All filers enter tax period: beginning _____ ending _____

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) *(su mit additional sheets if necessary)*.	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date *(mm-dd-yyyy)* of first certification by Empire State Development *(su mit copies of all certificates of eligibility and EZ retention certificates)*. ..... _____

Tax year of the business tax benefit period *(enter a year et een and 0)*. ..... _____

Schedule H – Employment test for QEZEs first certified on or after April 1, 2005 *(see instructions)*

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones *(see instructions)*.

Current tax year employment number	March 31	une 30	September 30	December 31	Total
Number of full-time employees within all E s					

25 urrent tax year employment number within all E s *(do not round; see instructions)* ..... **25** _____

Base per od employment no	Tax year ending *(mm-yyyy)*	March 31	une 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period ..... _____

2 Base period employment number within all E s *(do not round; see instructions)* ..... 2 _____

27 Does the amount on line 2 exceed line 2 *(see instructions)* ..... Yes ☐ No ☐

If the employment number within all E s for the current tax year (line 2) does not exceed the employment number within all E s in the base period (line 2), stop; you are not eligible for the E E credit for real property taxes.

Part 2 – Ne or State employment – omputation of the employment number in New York State for the current tax year and the four-year base period *(see instructions).*

Current tax year employment number	March 31	une 30	September 30	December 31	Total
Number of full-time employees in NYS					

28 urrent tax year employment number in New York State *(do not round)* ..... 28 _____

(continued on page 6)

1 00 1300 4

Base per od employment no	Tax year ending *(mm-yyyy)*	March 31	une 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State in the base period ..... | |

29 Base period employment number in New York State *(do not round)* ..... 29 | |

30 Does the amount on line 2 exceed the amount on line 2 *(see instructions)* ..... Yes ☐ No ☐

If the employment number inside New York State for the current tax year (line 2) does not exceed the employment number in New York State for the base period (line 2), stop; you are not eligible for the E E credit for real property taxes.

Schedule I – Computat on o net ne employment

1	Current year employment number in the EZs in which you are certified *(see instructions)*	1	
2	Base period employment number in the EZs in which you are certified *(see instructions)*	2	
	Net new employment *(su tract line from)*		

Schedule – DZ employment ncrease actor

Net ne employees rom l ne	DZ employment ncrease actor
1 to 10	0.2
11 to 4	0. 0
0 to	0.
76 and above	New employees (from line 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above ..... **34** | |

Schedule K – Employee n ormat on

Enter name, social security number, employee's zone location, and wage and benefit information for all new employees included in the *et ne employment* number on line 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee's name	B Employee's social security number	C Employee's zone location *(see instructions)*	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D *(enter no more than 40,000 per employee)*
			00	00
			00	00
			00	00

olumn E total from additional sheet(s) submitted, if any 00

35 Total eligible wages, health benefits, and retirement benefits *(add column E amounts, including any amounts from additional sheets; see instructions)* **35** 00

1 00 1300 4

Schedule L – Computation of credit for QEZEs certified in DZs *(see instructions)*

	Eligible wages, health benefits, and retirement benefits from line 35		00
7	2 (.2) factor	7	**25**
8	D employment increase factor from line 34	8	
9	QEZE credit for real property taxes for QEZEs certified in DZs *(multiply line 6 y line 7 y line)*	9	00

Schedule – Computat on o QEZE cred t or real property taxes or manu acturers and QEZEs **certified only in an IZ** *(see instructions)*

40	Eligible wages, health benefits, and retirement benefits from line 35	**40**	00
41	2 (.2) factor	**41**	**25**
42	E E credit for real property taxes *(multiply line 40 y line 4)*	**42**	00

Schedule N – QEZE cred t or real property taxes

43	E E credit from line 3 or line 42	**43**	00
44	Capital investment amount *(from line 55 or line 58)*	**44**	00
45	Enter the greater of line 43 or line 44	**45**	00
46	Eligible real property taxes *(su mit documentation)*	**46**	00
47a	Enter the lesser of line 4 or line 4	**47a**	00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	**47b**	00
48	Recapture of E E credit for real property taxes *(see instructions)*	**48**	00
49	Net recapture of E E credit for real property taxes *(Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.)*	**49**	00
50	E E credit for real property taxes after recapture *(su tract line 4 from line 47)*	**50**	00
51	Partners, shareholders, and beneficiaries, see instructions	**51**	00
52	Total E E credit for real property taxes *(add lines 50 and 51; see instructions)*	**52**	00

Schedule O – Beneficiary's and fiduciary's share of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of E E credit for real property taxes	D Share of recapture of E E credit for real property taxes
Total		00	00
		00	00
		00	00
Fiduciary		00	00

1 00 1300 4

Schedule P – elated ent t es

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Cap tal n estment amount *(complete only art or art ; see instructions)*

Part 1 – Capital investment amount for QEZEs certified in DZs *(see instructions)*

A Address of property	B Name of zone *(if applica le)*	C ost or other basis *(see instructions)*	D Multiply column by 10 (0.1)	E Percentage of physical occupancy and use *(see instructions)*	Multiply column D by column E
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00
		00	00		00

53 Total *(add column F amounts)*	**53**	00
54 Enter column F total from additional schedules submitted, if any	**54**	00
55 Total *(add lines 53 and 54; enter here and on line 44)*	**55**	00

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers *(see instructions)*

A Address of property	B Name of zone *(if applica le)*	C ost or other basis *(see instructions)*	D Multiply column by 10 (0.1)	E Percentage of physical occupancy and use *(see instr.)*	Percent of column *(see instructions)*	Multiply column D by the greater of column E or F
		00	00			00
		00	00			00
		00	00			00
		00	00			00
		00	00			00
		00	00			00

56 Total *(add column amounts)*	**56**	00
57 Enter column total from additional schedules submitted, if any	**57**	00
58 Total *(add lines 56 and 57; enter here and on line 44)*	**58**	00

1 00 1300 4

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New York State Department of Taxation and Finance

Empire State Jobs Retention Program Credit

Tax Law - Sections 36 and 606(tt)

IT-634

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 .
You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return
Test Group 6777	002326777

A Year of eligibility *(enter a number from* 1 *to* 10*; see instructions)*..... A 1

Schedule A – Credit computation *(see instructions)*

Individual (including sole proprietor), partnership, fiduciary	1	Enter your Empire State jobs retention program credit	1	1000 00
Partner	2	Enter your share of the Empire State jobs retention program credit from your partnership(s)	2	00
S corporation **shareholder**		Enter your share of the Empire State jobs retention program credit from your S corporation(s)		00
Beneficiary		Enter your share of the Empire State jobs retention program credit from the estate(s) or trust(s)		00
		Total Empire State jobs retention program credit *(add lines throu h 4; see instructions)*		1000 00

Schedule B – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the Empire State jobs retention program credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter for partnership, for S corporation, or for estate or trust.

Name	Type	Employer ID number

Schedule C – Beneficiary's and fiduciary's share of credit and recapture of credit *(see instructions)*

A Beneficiary's name *(same as on Form IT- 0 , chedule)*	B Identifying number	C Share of credit	D Share of recapture of credit
Total		00	00
		00	00
		00	00
Fiduciary		00	00

340011300 4

Schedule D – Summary of recapture of credit *(see instructions)*

	Individual's and partnership's recapture of credit		00
7	Beneficiary's share of recapture of credit *(see instructions)*	7	00
8	Partner's share of recapture of credit *(see instructions)*	8	00
9	S corporation shareholder's share of recapture of credit *(see instructions)*	9	00
1	Fiduciaries enter your share of amount from Schedule , *Fiduciary* line, column D	1	00
11	Total *(see instructions)*	11	00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 11 amount and code on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 1 .

Fiduciaries: Include the line 11 amount on Form IT-20 , line 12.

Partnerships: Enter the line 11 amount and code on Form IT-204, line 14 .

340021300 4

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New York State Department of Taxation and Finance

New York Youth Works Tax Credit

Tax Law – Article 22, Section 606(tt)

IT-635

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the certificate of tax credit issued by the New York State Department of Labor.

Name(s) as shown on return	Taxpayer identification number
Test Group 6777	002326777

Schedule A – Credit for certified youths

1	New York youth works tax credit *(from line 11)*	1	2000 00

Schedule B – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	**2**	Enter your share of the credit from your partnership(s)	**2**	00
S corporation shareholder	3	Enter your share of the credit from your S corporations(s)		00
Beneficiary	4	Enter your share of the credit from the estate(s) or trust(s)		00
	5	Total credit allowed *(add lines throu h 4; see instructions)*		2000 00

Schedule C – 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 tax credit
Total *(from line)*		00
		00
		00
Fiduciary		00

Schedule D – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter P for partnership, S for S corporation, or ET for estate or trust.

Name	Type	Employer ID number

3 0011300 4

Schedule E – Employee information and computation of credit *(complete a separate Schedule E for each certified youth; see instr.)*

Employee name		Social security number
Geoffry Wallace		548-65-7413
ire date *(mm-dd-yyyy)*	ast date of employment during the current tax year	
01/01/2013	12/31/2013	

Part 1 – 2013 hours worked and monthly factors for full-time or part-time work *(see instructions)*

Month	Jan	Feb	March	April	May	June
Number of hours worked	100	120	125	110	115	105
Full-time or part-time factor	.5	.5	.5	.5	.5	.5

Part 2 – Computation of credit

	Total monthly factors for first six months *(see instructions)*		3
7	Six-month employment credit *(multiply line 6 by 500)*	7	1500 00
8	Additional six-month credit *(see instructions)*	8	500 00
9	Total tax credit for employee *(add lines 7 and 8)*	9	2000 00

Schedule F – Total New York youth works tax credit (complete only one Schedule F; see instructions)

10	Total line 9 amounts from additional Schedule(s) E, if any	**10**	00
11	Total credit *(add lines 9 and 10; enter here and on line 1)*	11	2000 00

3 0021300 4

IT-604 Claim for QEZE Tax Reduction Credit 2013

CERTIFICATE OF ELIGIBILTY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-604 Claim for QEZE Tax Reduction Credit 2013

RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-634 Empire State Jobs Retention Program Credit 2013

NEW YORK JOBS RETENTION PROGRAM

CERTIFICATE OF TAX CREDIT

NYS ESD

For Testing Purposes Only

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-635 New York Youth Works Credit 2013

NEW YORK YOUTH WORKS

CERTIFICATE OF TAX CREDIT

NYS DOL

For Testing Purposes Only

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-604 Claim for QEZE Tax Reduction Credit 2013

Notarized Statement

Detailing A Valid Business Purpose

For Testing Purposes Only

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

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New York State Department of Taxation and Finance

Partnership Return

IT-204

2013

See the instructions, Form IT-204-I.

For calendar year 2013 or tax year beginning 13 and ending

Legal name: 6778 Testing Group	Employer identification number (EIN): 002326778
Trade name of business if different from legal name above:	NYS principal business activity: Agency
Address (number and street or rural route): 91 Broadway	City, village, or post office: Albany
NAICS business code number (from NYS Pub 910): 524210	
State: NY	ZIP code: 12211-2042
Country: United States	Principal product or service: Insurance
Date business started: 03-07-2007	

Section 1 – Partnership information

Special conditions for filing your 2013 tax return (see instr) E3 A6

A Mark an *X* in the box that applies to your entity

☐ Regular partnership ☒ Limited liability partnership (LLP) ☐ Portfolio investment partnership (see instr.) ☐ Other

☐ 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 NY 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 (submit explanation)

D 1) Is this return the result of federal audit changes?..... **D1** Yes ☐ No ☒

If *Yes* : 2) Enter date of final federal determination..... **D2**

3) Do you concede the federal audit changes? ..... **D3** Yes ☐ No ☐

E Did you file a NYS partnership return for: 1) 2011? **E1** Yes ☒ No ☐ ..... 2) 2012? **E2** Yes ☒ No ☐

If *No*, state reason:

F Number of partners

1) Article 22 ..... **F1** 1

2) Article 9-A **F2** 1

3) Other **F3**

4) Total **F4** 2

G Does the partnership currently have tax accounts with NYS for the following taxes?

1) Sales and use tax Yes ☐ No ☒ .....(if Yes, enter ID number) **G1**

2) Withholding tax Yes ☒ No ☐ .....(if Yes, enter ID number) .... **G2** TF 0023268

H Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes ☐ No ☒

I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... **I** Yes ☐ No ☒

J Are any partners in this partnership also partnerships or LLCs? ..... **J** Yes ☒ No ☐

K Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes ☐ No ☒

L Was there a distribution of property or a transfer of a partnership interest during the tax year? ..... **L** Yes ☐ No ☒

M Did the partnership make an election under IRC section 754?..... **M** Yes ☐ No ☒

N Is this partnership under audit by the IRS or has it been audited in a prior year? ..... **N** Yes ☐ No ☒

O Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes ☒ No ☐

If *Yes*, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.

P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? (see instr.) **P** Yes ☐ No ☒

Q Did the partnership have a financial account located in a foreign country? (see instructions)..... **Q** Yes ☐ No ☒

Third-party designee? (see instr.) Yes ☒ No ☐	Print designee's name: James Smith	Designee's phone number: (518) 555-1212	Personal identification number (PIN): 12345
	E-mail: third-party@tp.com		

▼ **Paid preparer must complete** (see instr.) ▼		Date: 03-29-2014	
Preparer's signature: Justin Case		Preparer's NYTPRIN: 75634281	
Firm's name (or yours, if self-employed): TAX Inc		Preparer's PTIN or SSN: 115362796	
Address: 111 North Main Ave		Employer identification number: 115362797	
Albany NY, 12211		Mark an *X* if self-employed ☒	
E-mail: paid-preparer@pp.com			

▼ **Sign here** ▼		
Signature of general partner: John Smith		
Date: 04-03-2014	Daytime phone number: (518) 555-3434	
E-mail: general-partner@gp.com		

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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	114578		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	114578
4	Cost of goods sold			4	20133
5	Gross profit *(subtract line 4 from line 3)*			5	94445
6	Ordinary income (loss) from other partnerships, estates, and trusts *(submit statement)*			6	
7	Net farm profit (loss) *(submit federal Form 1040, Schedule F)*			7	1200
8	Net gain (loss) from federal Form 4797, Part II, line 17 *(submit federal Form 4797)*			8	800
9	Other income (loss) *(submit statement)*			9	176
10	Total income (loss) *(combine lines 5 through 9)*			10	96621

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)			11	2885
12	Guaranteed payments to partners			12	11000
13	Repairs and maintenance			13	1523
14	Bad debts			14	500
15	Rent			15	555
16	Taxes and licenses			16	1038
17	Interest			17	700
18	Depreciation *(if required, submit federal Form 4562)*	18	1046		
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19			
20	Subtract line 19 from line 18			20	1046
21	Depletion *(do not deduct oil and gas depletion)*			21	100
22	Retirement plans, etc			22	
23	Employee benefit programs			23	300
24	Other deductions *(submit statement)*			24	5168
25	Total deductions *(add lines 11 through 17* ***and*** *lines 20 through 24)*			25	24815
26	Ordinary business income (loss) *(subtract line 25 from line 10)*			26	71806

Section 3 – Cost of goods sold *(from federal Form 1125-A; see instructions)*

27	Inventory at beginning of year	27	11500
28	Purchases	28	3000
29	Cost of labor	29	1000
30	Additional IRC section 263A costs *(submit statement)*	30	4119
31	Other costs *(submit statement)*	31	625
32	Total *(add lines 27 through 31)*	32	20244
33	Inventory at end of year	33	111
34	Cost of goods sold *(subtract line 33 from line 32)*	34	20133

35 Methods used for valuing closing inventory *(mark an **X** in applicable boxes)*

☐ Cost ☒ Lower of cost or market

☐ Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes ☐ No ☒

37a Was LIFO inventory method adopted this tax year for any goods? *(If Yes, submit federal Form 970.)* Yes ☐ No ☒

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** 111

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 _____

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

Assets		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
40 Cash	**40**		228395		244987
41 Trade notes and accounts receivable	**41**	1111		2000	
42 Less allowances for bad debts	**42**		1111		2000
43 Inventories	**43**		11500		111
44 U.S. government obligations	**44**				80150
45 Tax-exempt securities	**45**				6400
46 Other current assets *(submit statement)*	**46**		1350		1350
47a Loans to partners (or persons related to partners)	**47a**		5800		800
47b Mortgage and real estate loans	**47b**				
48 Other investments *(submit statement)*	**48**		3000		2000
49 Buildings and other depreciable assets	**49**	21930		25000	
50 Less accumulated depreciation	**50**	5000	16930		25000
51 Depletable assets	**51**				
52 Less accumulated depletion	**52**				
53 Land (net any amortization)	**53**		4000		3000
54 Intangible assets (amortizable only)	**54**	8000		7000	
55 Less accumulated amortization	**55**	2000	6000	1000	6000
56 Other assets *(submit statement)*	**56**		10325		67129
57 Total assets	**57**		288411		438927

Liabilities and capital		Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
58 Accounts payable	**58**		54650		104150
59 Mortgages, notes, bonds payable in less than one year	**59**		2500		2600
60 Other current liabilities *(submit statement)*	**60**		226000		43000
61 All nonrecourse loans	**61**		600		17100
62a Loans from partners (or persons related to partners)	**62a**		1500		5000
62b Mortgages, notes, bonds payable in one year or more	**62b**				
63 Other liabilities *(submit statement)*	**63**		1811		1311
64 Partners' capital accounts	**64**		1350		265766
65 Total liabilities and capital	**65**		288411		438927

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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 documents with Form IT-204; skip Section 5 and continue with Section 6.)*

66	Net income (loss) per books	**66**	136857
67	Income included on return not recorded on books this year, from Schedule M-1, line 2	**67**	174
	Identify: Description Line 67 It204 Associated with NY		
68	Guaranteed payments (other than health insurance)	**68**	11000
69	Expenses recorded on books this year not included on return, from Schedule M-1, line 4	**69**	625
	Identify: Description line 69 IT-204		
70	Add lines 66 through 69	**70**	148656
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**	148656

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

75	Balance at beginning of year	**75**	1350
76	Capital contributed – cash	**76**	6000
77	Capital contributed – property	**77**	2500
78	Net income (loss) per books	**78**	136857
79	Other increases	**79**	129909
	Identify: Description line 79 it-204		
80	Add lines 75 through 79	**80**	276616
81	Distributions – cash	**81**	7350
82	Distributions – property	**82**	3500
83	Other decreases	**83**	
	Identify:		
84	Add lines 81, 82, and 83	**84**	10850
85	Balance at end of year *(subtract line 84 from line 80)*	**85**	265766

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

Partners' distributive share items

86	Ordinary business income (loss)	**86**	71806
87	Net rental real estate income (loss) *(submit federal Form 8825)*	**87**	900
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**	11000
91	Interest income	**91**	11450
92	Ordinary dividends	**92**	
93	Royalties	**93**	12000
94	Net short-term capital gain (loss) *(submit federal Schedule D)*	**94**	
95	Net long-term capital gain (loss) *(submit federal Schedule D)*	**95**	
96	Net section 1231 gain (loss) *(submit federal Form 4797)*	**96**	40000
97	Other income (loss) *(see instructions)*	**97**	5000

Identify: Description line 97 IT-204

98	Section 179 deduction *(submit federal Form 4562)*	**98**	
99	Other deductions *(see instructions)*	**99**	3500

Identify: Description line 99 IT-204

100	Tax preference items for minimum tax *(see instructions)*	**100**	690

Identify: Description line 100 IT-204

101	Net earnings (loss) from self-employment	**101**	32802
102	Tax-exempt income and nondeductible expenses *(see instructions)*	**102**	625
103	Distributions – cash and marketable securities	**103**	7350
104	Distributions – other property	**104**	3500
105	Other items not included above that are required to be reported separately to partners *(see instr.)*	**105**	26950

Identify: Description line 105 IT-204

Analysis of net income (loss)

106	Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	**106**	148656

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	89194					

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 –		
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**

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**

Section 9 – Other information

116a	New York source gross income *(see instructions)*	**116a**	186704
116b	MCTD allocation percentage *(see instructions)*	**116b**	35 %
117a	Did the partnership make an IRC 1060 election?	Yes ☐	No ☒
117b	Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership	**117b**	
117c	Is this partnership a partner in another partnership or LLC? *(If Yes, list the names and EINs below; submit additional sheets if necessary.)*	Yes ☐	No ☐

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business *(submit additional sheets if necessary)*

Street address	City and state	Description *(see instructions)*
1111 Main Ave	Waltham MA	Branch Office
7777 South Quail Ave	Boston MA	Storage

118 Do books and records reflect income earned in New York? *(If Yes, do not complete Part 2.)* Yes ☐ No ☒

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors	**A** – Totals – in and out of NYS		**B** – New York State amounts		**C** – Percent col. B is of col. A	
Property percentage *(see inst.)*		**Dollars**		**Dollars**		
119 Real property owned	**119**	10000	**119**	5000		
120 Real property rented from others	**120**	560000	**120**	400000		
121 Tangible personal property owned	**121**	5000	**121**	4000		
122 **Property percentage** *(add lines 119, 120, and 121; see instr.)*	**122**	575000	**122**	409000	**122**	71.1304 %
123 **Payroll percentage** *(see instr.)*	**123**	50000	**123**	25000	**123**	50.0000 %
124 **Gross income percentage** *(see instr.)*	**124**	75000	**124**	50000	**124**	66.6667 %
125 Total of percentages *(total column C, lines 122, 123, and 124)*					**125**	187.7971 %
126 **Business allocation percentage** *(divide line 125 by three or by actual number of percentages if less than three)*					**126**	62.5990 %

Section 11 – Partners' credit information *(see instructions)*

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 and/or IT-611.1)*

127	Site preparation credit component	**127**	1500
128	Tangible property credit component	**128**	450
129	On-site groundwater remediation credit component	**129**	650

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Section 11 *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

133	QEZE employment increase factor	**133**	
134	QEZE zone allocation factor	**134**	
135	QEZE benefit period factor	**135**	

Excelsior jobs program tax credit *(Form IT-607)*

136	Excelsior jobs tax credit component	**136**	
137	Excelsior investment tax credit component	**137**	
138	Excelsior research and development tax credit component	**138**	
139	Excelsior real property tax 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 flow-through credit bases and factors

Credit bases

	Code	Amount		Code	Amount
144a	107	900	**144d**		
144b	109	390	**144e**		
144c	108	270	**144f**		

Credit factors

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

Part 2 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
147a	172	4250	**147e**		
147b	637	50000	**147f**		
147c			**147g**		
147d			**147h**		

148 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
148a	637	4000	**148d**		
148b	170	938	**148e**		
148c			**148f**		

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Return to Index

New York State Department of Taxation and Finance

New York Corporate Partner's Schedule K-1

Tax Law – Article 9-A

IT-204-CP

2013

☒ **Final K-1**

☐ **Amended K-1**

For calendar year 2013 or tax year beginning 13 **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.tax.ny.gov***).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
6778 Testing Group	002326778

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** 00232681234

Partner's information *(see instructions)*

Partner's name			Partner's EIN
CP1 6778TG			002326807
Partner's address			
CP1 6778 Main Street			
City	State	ZIP code	
Albany	NY	12211	

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** 002326806

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	60.00 %	60.00 %
2) Loss	G2	60.00 %	60.00 %
3) Capital	G3	60.00 %	60.00 %

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

1) Nonrecourse	H1	10260
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	93637

I Partner's capital account analysis

1) Beginning capital account	I1	810
2) Capital contributed during the year – cash	I2	3600
3) Capital contributed during the year – property	I3	1500
4) Current year increase (decrease)	I4	160060
5) Withdrawals and distributions – cash	I5	4410
6) Withdrawals and distributions – property	I6	2100
7) Ending capital account	I7	159460

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit explanation)*

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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**	375
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**	4500
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**	179
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**		**12**	218201
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**	138067

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**	
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**	420
29	Total noninterest deductions	**29**	14469

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**		3000	6000
32	FMV of real estate owned	**32**		6000	12000
33	Real estate rented	**33**	207000	240000	336000
34	Adjusted basis of inventories owned	**34**		2400	3000
35	FMV of inventories owned	**35**		4800	6000
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**		30000	45000
40	Services performed	**40**			
41	Rentals of property	**41**			
42	Royalties	**42**	150	150	150
43	Other business receipts	**43**	15600	15600	15600

	Payroll		**A** MCTD	**B** New York State	**C** Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	**44**	3000	15000	30000
45	Number of employees	**45**			

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

46	New York receipts	**46**	76487
47	Total receipts from the sale of goods by manufacturing	**47**	4700
48	Total receipts from the lending of funds	**48**	4800
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 share of New York modifications *(for New York S corporations only) (continued)*

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions *(add lines 56a through 56f)*	**57**	
58 New York adjustments to tax preference items	**58**	

Partner's share of income, deductions, etc. *(from federal Form 1065, Schedule K-1)*

Partner's distributive share items

59 Ordinary business income (loss)	**59**	43084
60 Net rental real estate income (loss)	**60**	540
61 Other net rental income (loss)	**61**	
62 Guaranteed payments	**62**	6600
63 Interest income	**63**	6870
64 Ordinary dividends	**64**	
65 Royalties	**65**	7200
66 Net short-term capital gain (loss)	**66**	
67 Net long-term capital gain (loss)	**67**	
68 Net section 1231 gain (loss)	**68**	24000
69 Other income (loss)	**69**	3000
Identify: Description of line 69 on IT-204-CP		
70 Section 179 deduction	**70**	
71 Other deductions *(see instructions)*	**71**	2100
Identify: Description of line 71 on IT-204-CP		
72 Tax preference items for minimum tax	**72**	414
Identify: Description of line 72 on IT-204-CP		
73 Tax-exempt income and nondeductible expenses *(see instructions)*	**73**	375
74 Distributions – cash and marketable securities	**74**	4410
75 Distributions – other property	**75**	2100
76 Other items not included above that are required to be reported separately to partners	**76**	16170
Identify: Description of line 73 on IT-204-CP		

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form CT-611 or Form CT-611.1)*

		A – Form CT-611		B – Form CT-611.1
77 Site preparation cost	**77**		**77**	900
78 Tangible property cost	**78**		**78**	270
79 On-site groundwater remediation cost	**79**		**79**	390

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Partner's credit information *(continued)*

EZ capital tax credit *(Form CT-602)*

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

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

83	QEZE employment increase factor	**83**	
84	QEZE zone allocation factor	**84**	
85	QEZE benefit period factor	**85**	

Excelsior jobs program tax credit *(Form CT-607)*

86	Excelsior jobs tax credit component	**86**	
87	Excelsior investment tax credit component	**87**	
88	Excelsior research and development tax credit component	**88**	
89	Excelsior real property tax 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 flow-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 – Flow-through credits, addbacks, and recaptures

95 Flow-through credits

	Code	Amount		Code	Amount
95a	172	2550	**95e**		
95b	637	30000	**95f**		
95c			**95g**		
95d			**95h**		

96 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
96a	637	2400	**96d**		
96b	170	563	**96e**		
96c			**96f**		

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New York State Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

2013

For calendar year 2013 or tax year beginning 13 **and ending**

☒ **Final K-1**

☐ **Amended K-1**

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

Partnership's information *(see instructions)*

Partnership's name (as shown on Form IT-204)	Partnership's EIN
6778 Testing Group	002326778

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** 00232681234

C Business allocation percentage ..... **C** 62 5990 %

Partner's information *(see instructions)*

Partner's name	Partner's identifying number
IP1 6778TG	115364119

Partner's address		
IP1 6778 Main Rd		
City	State	ZIP code
Albany	NY	12211

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** 002326806

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	40.00 %	40.00 %
2) Loss	H2	40.00 %	40.00 %
3) Capital	H3	40.00 %	40.00 %

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

1) Nonrecourse	I1	6840
2) Qualified nonrecourse financing	I2	
3) Recourse	I3	62424

J Partner's capital account analysis

1) Beginning capital account	J1	540
2) Capital contributed during the year – cash	J2	2400
3) Capital contributed during the year – property	J3	1000
4) Current year increase (decrease)	J4	106706
5) Withdrawals and distributions – cash	J5	2940
6) Withdrawals and distributions – property	J6	1400
7) Ending capital account	J7	106306

8) Method of accounting *(mark an **X** in the appropriate box)*

☒ Tax basis ☐ GAAP ☐ Book ☐ Other *(submit 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**

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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**	01-01-2013	111
2) Second installment	**O2**	04-01-2013	222
3) Third installment	**O3**	07-01-2013	333
4) Fourth installment	**O4**	10-01-2013	444
Total estimated MCTMT paid on behalf of partner *(add lines O1 through O4)*	**O**		1110

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**	28722	**1**	17980
2	Net rental real estate income (loss)	**2**	360	**2**	225
3	Other net rental income (loss)	**3**		**3**	
4	Guaranteed payments	**4**	4400	**4**	2754
5	Interest income	**5**	4580	**5**	2867
6	Ordinary dividends	**6**		**6**	
7	Royalties	**7**	4800	**7**	3005
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**	16000	**10**	10016
11	Other income (loss) *Identify:* Description of line 11	**11**	2000	**11**	1252
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* Description of Line 13	**13**	1400	**13**	876
14	Tax preference items for minimum tax *Identify:* Description of line 14 on IT-204-IP	**14**	276	**14**	173
15	Net earnings (loss) from self-employment	**15**	32802	**15**	20534
16	Tax-exempt income and nondeductible expenses	**16**	250	**16**	156
17	Distributions – cash and marketable securities	**17**	2940	**17**	1840
18	Distributions – other property	**18**	1400	**18**	876
19	Other items not included above that are required to be reported separately to partners *Identify:* Description of line 19 on IT-204-IP	**19**	10780	**19**	6748

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** –		
20b	**EA** –		
20c	**EA** –		
20d	**EA** –		
20e	**EA** –		
20f	**EA** –		

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

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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 –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

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** 74682

29b MCTD allocation percentage *(see instructions)* ..... **29b** % 35 00

Partner's credit information

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit *(Form IT-611 or IT-611.1)*

		A – Form IT-611		B – Form IT-611.1
30 Site preparation credit component	30		30	600
31 Tangible property credit component	31		31	180
32 On-site groundwater remediation credit component	32		32	260

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Partner's credit information *(continued)*

EZ capital tax credit *(Form IT-602)*

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

QEZE tax reduction credit *(Form IT-604)*

36	QEZE employment increase factor	**36**	
37	QEZE zone allocation factor	**37**	
38	QEZE benefit period factor	**38**	

Excelsior jobs program tax credit *(Form IT-607)*

39	Excelsior jobs tax credit component	**39**	
40	Excelsior investment tax credit component	**40**	
41	Excelsior research and development tax credit component	**41**	
42	Excelsior real property tax 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 flow-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 – Flow-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 flow-through credits

	Code	Amount		Code	Amount
51a	172	1700	**51e**		
51b	637	20000	**51f**		
51c			**51g**		
51d			**51h**		

52 Addbacks of credits and recaptures

	Code	Amount		Code	Amount
52a	637	1600	**52d**		
52b	170	375	**52e**		
52c			**52f**		

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New York State Department of Taxation and Finance

New York Corporate Partners' Schedule K

Tax Law — Article 9-A

IT-204.1

Partnership's name (as shown on Form IT-204)	Partnership's EIN
6778 Testing Group	002326778

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

ENI and MTI additions

1	Tax-exempt interest	1	625
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	7500
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	299
11	Other subtractions	11	

Identify:

Assets and liabilities *(see instructions)*

		A Average value New York State		B Average value everywhere	
12	Total assets	12		12	363669
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	230111

Stocks, bonds, and other securities *(submit 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	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities *(submit 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	

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Income from stocks, bonds, and other securities *(continued)*

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**	700
29	Total noninterest deductions	**29**	24115

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**		5000	10000
32 FMV of real estate owned	**32**		10000	20000
33 Real estate rented	**33**	345000	400000	560000
34 Adjusted basis of inventories owned	**34**		4000	5000
35 FMV of inventories owned	**35**		8000	10000
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**		50000	75000
40 Services performed	**40**			
41 Rentals of property	**41**			
42 Royalties	**42**	250	250	250
43 Other business receipts	**43**	26000	26000	26000

Payroll		A MCTD	B New York State	C Everywhere
44 Wages and other compensation of employees, except employees having partnership-wide authority	**44**	5000	25000	50000
45 Number of employees	**45**			

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	**46**	127478
47	Total receipts from the sale of goods by manufacturing	**47**	7833
48	Total receipts from the lending of funds	**48**	8000
49	Adjusted basis of qualified manufacturing property	**49**	

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2013

New York State Department of Taxation and Finance

IT-611.1

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:

beginning _____ and ending _____

File a separate Form IT-611.1 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
6778 Testing Group	002326778

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield leanup Program **on or after** une 23, 200 ..... **A** Yes ☒ No ☐

If *Yes*, complete Form IT-611.1 to claim the brownfield redevelopment tax credit. If *No*, and the site was accepted **prior to** June 23, 200 , do not complete this form instead use Form IT- 611, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008,* to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information *(see instructions, Form IT-611.1-I, for assistance)*

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit *(mm-dd-yyyy)*..... B 01-03-2009

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC**.

Site name	Site location	
	Municipality	County
BROWNFIELD TEST SITE	ALBANY	ALBANY

DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	2009-1234	09-10-2013

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site *(mm-dd-yyyy)*. **Submit a copy** of the sale or transfer documentation with this form. ..... D _____

E Is the qualified site for which the COC was issued by the DEC located within an environmental one (EN- one) ..... E Yes ☐ No ☒

F If *Yes,* enter the percent of the qualified site located within an EN-Zone ..... F _____

G Mark an *X* in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation..... G ☐

H Will the qualified site be used primarily for manufacturing activities? ..... H Yes ☐ No ☒

I Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? ..... I Yes ☐ No ☒

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Schedule B – Credit components *(see instructions)*

Part 1 – Site preparation credit component *(see instructions)*

A Description of site preparation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
SITE PREPARATION COSTS	02-04-2010	15000.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	**1**	.00
2 Add column C amounts *(include any amount from line 1)*	**2**	15000 .00
3 Applicable percentage *(see instructions)*	**3**	10
4 Site preparation credit component *(multiply line 2 by line 3)*	4	1500 .00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	**6**	Enter your share of the site preparation credit component from your S corporation(s)	**6**	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component *(add lines 4 through 7; see instructions)*	**8**	1500 .00

Part 2 – On-site groundwater remediation credit component *(see instructions)*

A Description of groundwater remediation costs *(see instructions)*	B Date costs paid or incurred *(mm-dd-yyyy; see instr.)*	C Costs
GROUNDWATER REMED GEAR	03-05-2013	6500.00
		.00
		.00

9 Total of column C amounts from additional list(s), if any	9	.00
10 Add column C amounts *(include any amount from line 9)*	**10**	6500 .00
11 Applicable percentage *(see instructions)*	**11**	10
12 On-site groundwater remediation credit component *(multiply line 10 by line 11)*	**12**	650 .00

Partner	**13**	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	**13**	.00
S corporation shareholder	**14**	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	**14**	.00
Beneficiary	**15**	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	**15**	.00
	16	Total on-site groundwater remediation credit component *(add lines 12 through 15; see instructions)*	**16**	650 .00

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Part 3 – Tangible property credit component

A Description of qualified tangible property *(list each item separately; see instructions)*	B Principal use *(see instructions)*	C Date placed in service *(mm-dd-yyyy)*	D Life *(years; see instr.)*	E Cost or other basis *(see instructions)*
TANGIBLE PROPERTY ITEMS	OFFICE EQUIPMENT	03-05-2013	4	4500.00
				.00
				.00

17	Total of column E amounts from additional list(s), if any	**17**	.00
18	Add column E amounts *(include any amount from line 17)*	**18**	4500 .00
19	Applicable percentage *(see instructions)*	**19**	10
20a	Tentative tangible property credit component *(see instructions)*	**20a**	450 .00
20b	Tangible property component limitation for the qualified site *(see instructions)*	**20b**	6450 .00
20c	Tangible property component for use in the current tax year for the qualified site *(see instructions)*	**20c**	2500 .00
20d	Tangible property credit component *(see instructions)*	**20d**	450 .00

Partner	**21**	Enter your share of the tangible property credit component from your partnership(s)	**21**	.00
S corporation shareholder	**22**	Enter your share of the tangible property credit component from your S corporation(s)	**22**	.00
Beneficiary	**23**	Enter your share of the tangible property credit component from the estate(s) or trust(s)	**23**	.00
	24	Total tangible property credit component *(add lines 20d through 23; see instructions)*	**24**	450 .00

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)* ..... **25** .00

Fiduciaries: omplete Schedule D.

Individuals: Enter the line 2 amount on line 2 .

Schedule C – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule D – Beneficiary's and fiduciary's share of credit components and recapture of credit *(see instr.)*

A Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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Schedule E – Computation of credit

Individuals	**26**	Enter the amount from line 2	**26**	.00
Fiduciaries	**27a**	Enter the amount from Schedule D, *Fiduciary* line, column ...	**27a**	.00
	27b	Enter the amount from Schedule D, *Fiduciary* line, column D ...	**27b**	.00
	27c	Enter the amount from Schedule D, *Fiduciary* line, column E ...	**27c**	.00
	28	**Total brownfield redevelopment tax credit** *(add lines 26 through 27c; see instructions)*	**28**	.00

Schedule F – Recapture of credit *(see instructions)*

Tangible property that ceases to be in qualified use

A Description of property	B Date property was placed in service *(mm-dd-yyyy)*	C Date property ceased to ualify *(mm-dd-yyyy)*	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G Tangible property credit component previously allowed	H Recaptured tangible property credit component *(F × G)*
CEASED PROPERTY	02-01-2010	08-01-2013	48	6	12.5	7500.00	938.00
						.00	.00
						.00	.00

29	Total of column H amounts from additional list(s), if any.....	**29**	.00
30	Total recapture of credit for tangible property credit component *(add column H amounts; include any amount on line 29)*	**30**	938 .00

Recapture if COC is revoked

31	Net tangible property credit component previously allowed *(see instructions)*.....	**31**	.00
32	Site preparation credit component previously allowed *(see instructions)*.....	**32**	.00
33	On-site groundwater remediation credit component previously allowed *(see instructions)*.....	**33**	.00
34	Total recapture of brownfield redevelopment tax credit *(add lines 30 through 33)*	**34**	938 .00

Individuals and partnerships: Enter the line 34 amount on line 3 .
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit *(see instructions)*

35	Individual's and partnership's recapture of credit *(from line 34)*	**35**	938 .00
36	Beneficiary's share of recapture of credit *(see instructions)*	**36**	.00
37	Partner's share of recapture of credit *(see instructions)*.....	**37**	.00
38	S corporation shareholder's share of recapture of credit *(see instructions)*	**38**	.00
39	Fiduciaries enter your share of amount from Schedule D, *Fiduciary* line, column F.....	**39**	.00
40	Total *(add lines 35 through 39)*	**40**	938 .00

Individuals: Enter the line 40 amount and code *170* on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19. **Fiduciaries:** Include the line 40 amount on Form IT-205 , line 12.
Partnerships: Enter the line 40 amount and code *170* on Form IT-204, line 14 .

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New York State Department of Taxation and Finance

Claim for Remediated Brownfield Credit for Real Property Taxes

IT-612

Tax Law - Sections 22 and 606(ee)

Calendar-year filers, mark an *X* in the box: ☒

Other filers enter tax period:
beginning _____ and ending _____

File a separate Form IT- 12 for each *Certificate of Completion* (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205 .

Name(s) as shown on return	Identifying number as shown on return
6778 Testing Group	002326778

Schedule A – Brownfield site identifying information *(see instructions, Form IT-612-I, for assistance)*

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit *(mm-dd-yyyy)* 06-30-2007

B Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. Submit a copy of the COC.

Site name	Site location	
BROWNFIELD SITE 2013	Municipality ALBANY, NY	ounty ALBANY
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
4	2007ABCD	02-15-2011

C If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Submit a copy of the sale or transfer documentation with this form .....

D Is the qualified site for which the COC was issued by the DEC located **entirely** within an environmental zone (EN-Zone)? ..... D Yes ☒ No ☐

E Mark an *X* in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area ..... E ☐

B C

lessees at the qualified site

urrent tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees	30	32	38	37	137

Average number of full-time employees *(if less than 25, no credit is allowed; see instructions)* 34.00

E

Average number of full-time employees shown on line 1	Factor
At least 25, but less than 50	.25
At least 50, but less than 75	.50
At least 75, but less than 100	.75
At least 100	1.00

Schedule C – Individuals (including sole proprietors), partnerships, and fiduciaries

Employment number factor *(see instructions)*		0.25
Eligible real property taxes *(see instructions)*		18000 00
4 Enter .25 *(if the qualified site is located entirely within an EN-Zone, enter 1 .00)*	4	1.00
5 Remediated brownfield credit for real property taxes *(multiply line 2 x line 3 x line 4)*	5	4500 00
Recapture of remediated brownfield credit for real property taxes *(see instructions)*		250 00
7 Net recapture of remediated brownfield credit for real property taxes *(see instructions)*	7	00
Remediated brownfield credit for real property taxes after recapture *(subtract line 6 from line 5; continue with line 9)*		4250 00
9 redit limitation. Multiply line 1 by 10,000 and enter the result	9	340000 00
Remediated brownfield credit for real property taxes claimed *(enter the lesser of line 8 or line 9)*		4250 00

Individuals and partnerships: Enter the line 10 amount on line 15.
Fiduciaries: Include the line 10 amount on the *Total* line of Schedule F, column .

1 20011300 4

Schedule D – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the remediated brownfield credit for real property taxes from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name	Type	Employer ID number

Schedule E – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

		Enter your share of the credit from your partnership		00
		Enter your share of the credit from your S corporation		00
Beneficiary		Enter your share of the credit from the estate or trust		00
	4	*(add lines 11, 12, and 13)*	4	00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule F, column .
All others: Enter the line 14 amount on line 1 .

Schedule F – Beneficiary's and fiduciary's share of credit and recapture of credit *(see instructions)*

Beneficiary's name *(same as on Form IT-205, Schedule C)*	B Identifying number	C Share of remediated brownfield credit for real property taxes	D Share of recapture of credit
Total *(for column C, enter the line 10 amount plus the line 14 amount)*		00	00
		00	00
		00	00
Fiduciary		00	00

Schedule G - Computation of credit *(see instructions)*

Individuals and parnterships	**15**	Enter the amount from line 10	5	4250 00
Partners, S corporation shareholders, beneficiaries	**16**	Enter the amount from line 14		00
Fiduciaries	**17**	Enter the amount from Schedule F, column C, *Fiduciary* line ..	7	00
		(see instructions)		4250 00

Schedule H - Summary of recapture credit *(see instructions)*

9	Individual's and partnership's recapture of credit *(see instructions)*	9	00
	Beneficiary's share of recapture of credit *(see instructions)*		00
	Partner's share of recapture of credit *(see instructions)*		00
	S corporation shareholder's share of recapture of credit *(see instructions)*		00
	Fiduciaries enter your share of amount from Schedule F, column D, *Fiduciary* line		00
4	Total *(see instructions)*	4	00

Individuals: Enter the line 24 amount and code *17* on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 24 amount on Form IT-20 , line 12.
Partnerships: Enter the line 24 amount and code *17* on Form IT-204, line 14 .

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New York State Department of Taxation and Finance

Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law - Article 22, Section 606(p)

IT-637

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 *(see instructions for assistance).*

Name(s) as shown on return	Type of business	Identifying number as shown on return
6778 Testing Group		002326778

see s o s

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property *see* instructions	C Number of pumps or recharging stations	D (Column B / column C) x50% (.5)	E Enter the lesser of column D or 5,000	F Column C x Column E
1 CHARGER LAN ALBANY NY 12212	60000 00	3	10000 00	5000 00	15000 00
10 FUEL PLACE GLENMONT NY 12121	70000 00	10	3500 00	3500 00	35000 00
	00		00	00	00
	00		00	00	00
	00		00	00	00
	00		00	00	00
	00		00	00	00
	00		00	00	00
	00		00	00	00
	00		00	00	00

Total of column F amounts from additional Form(s) IT-637, if any	1	00
Add column F amounts, including any amount from line 1	2	50000 00

Fiduciaries:Include the line 2 amount in the Total line of Schedule D, column C.
All others: Enter the line 2 amount on line 7.

Schedule B - Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For Type, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer identification number

3 0011300 4

Schedule C – Partner's, shareholder's, or beneficiary's share of credit *(see instrucions)*

Partner		Enter your share of the credit from your partnership *see* instructions		00
S corp shareholder	4	Enter your share of the credit from your S corporation *see* instructions	4	00
Beneficiary	5	Enter your share of the credit from the estate's or trust's Form IT-637, Schedule D, column C (*see* instructions)	5	00
		Total *es*		00

Fiduciaries: Include the line 6 amount in the Total line of Schedule D, column C.
All others: Transfer the line 6 amount to line 8.

Schedule D – Beneficiary's and fiduciary's share of credit and recapture of credit *see s o s*

Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	D Share of recapture of credit
Total		00	00
		00	00
		00	00
Fiduciary		00	00

Schedule E - Computation of credit

Individuals and partnerships	7	Enter the amount from line 2	7	50000 00
Partners, S corporation shareholders, beneficiaries		Enter the total from line 6		00
Fiduciaries	9	Enter the amount from Schedule D, Fiduciary line, column C.....	9	00
	10	Enter the carryover credit from last year's Form IT-637		
		Total credit add lines 7 - 10.....		50000 00

Partnerships: Enter the line 11 amount and code **637** on Form IT-204, line 14.
All others: complete Schedule G.

Schedule F - Recapture of credit

Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D / column B)	F Original credit allowed	G redit recapture (column F x column E)
2013	5	1	4	80	5000 00	4000 00
					00	00
					00	00

Total of column amounts from additional Form(s) IT- 3 , if any		00
Recaptured credit (add column G amounts, including any amount from line 12		4000 00
4 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit *see* instructions	4	00
5 Total recaptured credit (add lines 13 and 14; see below for instructions.....		4000 00

Individuals Enter the line 1 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Partnerships Enter the line 1 amount and code **637** on Form IT-204, line 14 .
Fiduciaries Include the line 1 amount on the Total line of Schedule D, column D. Transfer the amount from the Fiduciary line, column D to Form IT-205, line 12.

Schedule G - Application of credit and computation of carryover

16 Tax due before credits (see instructions)	16	00
17 Tax credits claimed before this credit *see* instructions	17	00
18 Subtract line 17 from line 16.....	18	00
19 Credit used for the current tax year (enter the amount from line 11 or line 18, whichever is less; see instr)	19	00
20 Amount of credit available for carryover to next year (subtract line 19 from line 11)	20	00

3 0021300 4

IT-611.1 Claim for Brownfield Redevelopment Tax Credit

CERTIFICATE OF COMPLETION

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

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TY2013 Partnership MeF ATS PDF Change Document 12/11/2013

TEST 6776

IT-602 – Added table of Community development projects. All can be listed on a single IT-602. Removed second IT-602.

IT-603- Added table of Itemized descriptions of property. All can be listed on a single IT-603. Removed second IT-603.

TEST 6774

IT-204-IP – Item O NYS estimated MCTMT paid on behalf of partner. Change year of payment dates to “2013”. Previously “2012”

TEST 6775

IT-204 – Added Code “212”, Amount “1384480” to line 144b. Previously blank.

IT-212 – Part 1, Computation of credit, Partnership section. Removed Employer Identification number.

IT-242 – Part 6, Conservation easement identifying information. Added identifying information for line 1. Previously blank.

TEST 6776

IT-204 – Added code “166”, Amount “90000” to line 147c.

IT-204-CP – Added code “166”, Amount “54000” to line 95c.

IT-204-IP – Added code “166”, Amount “36000” to line 51c.

ID numbers were updated for various tests. Updated ID numbers are in red text. Please use new ID numbers for all submissions.

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TY2013 Partnership MeF ATS PDF Change Document 11/14/2013

TEST 6770

IT-370-PF- Removed name from “Name and title of fiduciary” field.

TEST 6773

IT-204-IP (4 instances)

Item C – Business allocation percentage is now blank. Previously “100%”.

TEST 6774, 6775, 6776, 6777, 6778

IT-204

Item F – Number of partners, line 4 – Total- change to “2”. Previously blank.

TEST 6775

IT-204-IP

Partnership’s name now “Test Partners 6775 LLP”. Previously “Test V-1204”.

TEST 6776

All forms

Employer identification number (EIN) changed to 002326776.

IT-204

Section 10, Part 1- Remove places of business outside NYS

IT-204-IP

Item C – Business allocation percentage is now blank. (previously 62.5990%)

Partner’s share of income, deductions, etc., lines 1-19- Column C “New York State amount” now equal to Column B “Federal K-1 amount”

Correct

	B – Federal K-1 amount		C – New York State amount
1	28722	1	28722
2	360	2	360
3		3	
4	4400	4	4400
5	4580	5	4580
6		6	
7	4800	7	4800
8		8	
9		9	
10	16000	10	16000
11	2000	11	2000
12		12	
13	1400	13	1400
14	276	14	276
15	32802	15	32802
16	250	16	250
17	2940	17	2940
18	1400	18	1400
19	10780	19	10780

Previous

	B – Federal K-1 amount		C – New York State amount
1	28722	1	17980
2	360	2	225
3		3	
4	4400	4	2754
5	4580	5	2867
6		6	
7	4800	7	3005
8		8	
9		9	
10	16000	10	10016
11	2000	11	1252
12		12	
13	1400	13	876
14	276	14	173
15	32802	15	20534
16	250	16	156
17	2940	17	1840
18	1400	18	876
19	10780	19	6748

IT-204 Line 105 comment references line "105". Previously line "106"

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TEST 6777

IT-204.1 Lines 30a, 30b checked "Yes" box. Previously blank.

TEST 6778.

IT-204
Line 148b Added Code “170” Amount “938”. Previously blank

IT-204CP
Line 96b Added Code “170” Amount “563”. Previously blank.

IT-204-IP
Line 52b Added Code “170” Amount “375”. Previously blank.

IT611.1
Line 18- Corrected to 4500. Previously 450.