



New York State Processing Rules for Partnership Returns

| Rule | IT-204 Line | Business Rule | Required Response |
|------|----------------------------|--|--|
| 1 | Header B1 | Did the partnership have any income, gain, loss, or deduction derived from NY sources during the tax year? | Answer and only allow a 1 (Yes) or 2 (No) |
| 2 | Header B2 | If B1 is No, then value on B2 should be less than or equal to the total number of IPs and CPs | The total number of IPs and CPs to be at least the value on B2, if B1 is answered No |
| 3 | Header D1 | Is this return the result of federal audit changes? | Answer and only allow a 1(Yes) or 2(No) |
| 4 | Header D3 | Do you concede the federal audit changes? | Complete D3 and only allow a 1 (Yes) or 2 (No), if D1 is answered Yes |
| 5 | Header F1 | If B1 says Yes, then F1 (number of Article 22 partners) should be less than or equal to the number of IPs | The number of IPs to be at least the value on F1, if B1 is answered Yes |
| 6 | Header F1 | Number of Article 22 partners should not be blank or zero value, if IT-204-IP form is filed | Fill in F1 and value should be greater than 0, if IP filed |
| 7 | Header F2 | Number of Article 9-A partners should not be blank or zero value, if IT-204-CP form is filed | Fill in F2 and value should be greater than 0, if CP filed |
| 8 | Line 117a | Did the partnership sell assets subject to IRC 1060? | Answer and only allow a 1 (Yes) or 2 (No) |
| 9 | Line 117c | Is this partnership a partner in another partnership or LLC? | Answer and only allow a 1 (Yes) or 2 (No) |
| 10 | Line 117c repeating column | If 117c is Yes, then Name of Entity/EIN column must be filled in | At least 1 repeating column to be filled in, if 117c is answered Yes |