



New York State Department of Taxation and Finance

Personal Income Tax MeF Acceptance Testing System for Tax Year 2015

TEST ID: 1023

Forms Included: IT-203, IT-203-B Schedule A, IT-203-C, IT-182, and W-2

Return specific information:

- Prime taxpayer: Udo Ungerer born on 08-22-1965
- Spouse taxpayer: Ulrike Ungerer born on 01-15-1967
- Spouse has no NYS source income
- Filing Married filing jointly; no dependents
- Taxpayer chooses standard deduction.
- Taxpayer has wage income from two states; NY & CA; does not reside in NYS.
- Taxpayer also incurred losses from rental of equipment taking place entirely in New York State; see IT-182 for amount.

Address any questions via e-mail to NYSPITMEF@tax.ny.gov

Personal Income Tax MeF publications and forms: http://www.tax.ny.gov/pit/efile/pit_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_income.htm

		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a C o d e	
f Employee's address and ZIP code						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e	
						14 Other		12c C o d e	
								12d C o d e	
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax	20 Locality name
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Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return



Department of Taxation and Finance

Nonresident and Part-Year Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

For the year January 1, 2015, through December 31, 2015, or fiscal year beginning

IT-203

15

and ending

For help completing your return, see the instructions, Form IT-203-I.

Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (mm-dd-yyyy)		Your social security number	
Spouse's first name and middle initial		Spouse's last name		Spouse's date of birth (mm-dd-yyyy)		Spouse's social security number	
Mailing address (see instructions, page 13) (number and street or PO box)				Apartment number		New York State county of residence	
City, village, or post office			State	ZIP code	Country (if not United States)		School district name
Taxpayer's permanent home address (see instr., pg. 13) (no. and street or rural route)				Apartment no.	City, village, or post office		School district code number
State	ZIP code	Country (if not United States)			Decedent information	Taxpayer's date of death	Spouse's date of death

A Filing status (mark an X in one box):

- 1 Single
- 2 Married filing joint return (enter both spouses' social security numbers above)
- 3 Married filing separate return (enter both spouses' social security numbers above)
- 4 Head of household (with qualifying person)
- 5 Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes No

C Can you be claimed as a dependent on another taxpayer's federal return? Yes No

D1 Did you have a financial account located in a foreign country? (see pg. 14) Yes No

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 14) Yes No

(2) If Yes, enter the amount00

E New York City part-year residents only (see page 14)

(1) Number of months you lived in NY City in 2015

(2) Number of months your spouse lived in NY City in 2015

F Enter your 2-character special condition code(s) if applicable (see page 14)

G New York State part-year residents (see page 15)

Enter the date you moved into or out of NYS (mm-dd-yyyy)

On the last day of the tax year (mark an X in one box):

1) Lived in NYS

2) Lived outside NYS; received income from NYS sources during nonresident period

3) Lived outside NYS; received no income from NYS sources during nonresident period

H New York State nonresidents (see page 15)

Did you or your spouse maintain living quarters in NYS in 2015? Yes No
(if Yes, complete Form IT-203-B)

2D barcode clear area
approximate size
1 3/4" X 1 1/4"

I Dependent exemption information (see page 15)

First name and middle initial	Last name	Relationship	Social security number	Date of birth (mm-dd-yyyy)

If more than 6 dependents, mark an X in the box.

203001150099



For office use only

Enter your social security number

Federal income and adjustments (see page 16)

Federal amount
Whole dollars only

New York State amount
Whole dollars only

1	Wages, salaries, tips, etc.	1	.00	1	.00
2	Taxable interest income	2	.00	2	.00
3	Ordinary dividends	3	.00	3	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4	.00	4	.00
5	Alimony received	5	.00	5	.00
6	Business income or loss (submit a copy of federal Sch. C or C-EZ, Form 1040)	6	.00	6	.00
7	Capital gain or loss (if required, submit a copy of federal Sch. D, Form 1040)	7	.00	7	.00
8	Other gains or losses (submit a copy of federal Form 4797) ..	8	.00	8	.00
9	Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9	.00	9	.00
10	Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10	.00	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit a copy of federal Schedule E, Form 1040)	11	.00	11	.00
12	Rental real estate included in line 11 (federal amount) 12 .00				
13	Farm income or loss (submit a copy of federal Sch. F, Form 1040)	13	.00	13	.00
14	Unemployment compensation	14	.00	14	.00
15	Taxable amount of social security benefits (also enter on line 26)	15	.00	15	.00
16	Other income (see page 22) Identify:	16	.00	16	.00
17	Add lines 1 through 11 and 13 through 16	17	.00	17	.00
18	Total federal adjustments to income (see page 22) Identify:	18	.00	18	.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	.00	19	.00

New York additions (see page 23)

20	Interest income on state and local bonds and obligations (but not those of New York State or its localities)	20	.00	20	.00
21	Public employee 414(h) retirement contributions	21	.00	21	.00
22	Other (Form IT-225, line 9)	22	.00	22	.00
23	Add lines 19 through 22	23	.00	23	.00

New York subtractions (see page 24)

24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	24	.00	24	.00
25	Pensions of NYS and local governments and the federal government (see page 24)	25	.00	25	.00
26	Taxable amount of social security benefits (from line 15) ...	26	.00	26	.00
27	Interest income on U.S. government bonds	27	.00	27	.00
28	Pension and annuity income exclusion	28	.00	28	.00
29	Other (Form IT-225, line 18)	29	.00	29	.00
30	Add lines 24 through 29	30	.00	30	.00
31	New York adjusted gross income (subtract line 30 from line 23)	31	.00	31	.00

32 Enter the amount from line 31, **Federal amount** column **32** .00

Standard deduction or itemized deduction (see page 26)

33	Enter your standard deduction (table on page 26) or your itemized deduction (from Form IT-203-D). Mark an X in the appropriate box: ... <input type="checkbox"/> Standard – or – <input type="checkbox"/> Itemized	33	.00
34	Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank)	34	.00
35	Dependent exemptions (enter the number of dependents listed in Item I; see page 26)	35	000.00
36	New York taxable income (subtract line 35 from line 34)	36	.00

2D barcode clear area
approximate size
1 3/4" X 1 1/4"



Name(s) as shown on page 1

Enter your social security number

Tax computation, credits, and other taxes

Table with 3 columns: Line number, Description, and Amount. Rows 37-43 include New York taxable income, state taxes, and credits.

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) .00

45 Income percentage (see page 28) [] New York State amount from line 31 [] .00 ÷ Federal amount from line 31 [] .00 = [] Round result to 4 decimal places

Table with 3 columns: Line number, Description, and Amount. Rows 46-49 include allocated state tax, nonrefundable credits, and other taxes.

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

Table with 3 columns: Line number, Description, and Amount. Rows 51-56 include NYC resident tax, MCTMT net earnings base, Yonkers taxes, and sales or use tax.

See instructions on pages 28 and 29 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Voluntary contributions (see page 30)

Table with 3 columns: Line number, Description, and Amount. Rows 57a-57k list various voluntary contributions like Return a Gift to Wildlife, etc.

57 Total voluntary contributions (add lines 57a through 57k) .00

58 Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 50, 55, 56, and 57) .00

2D barcode clear area approximate size 1 3/4" X 1 1/4"

203003150099



Enter your social security number

59 Enter amount from line 58 **59**00

Payments and refundable credits (see page 31)

60 Part-year NYC school tax credit (also complete E on front; see page 31) ...	60	.00
61 Other refundable credits (Form IT-203-ATT, line 17)	61	.00
62 Total New York State tax withheld	62	.00
63 Total New York City tax withheld	63	.00
64 Total Yonkers tax withheld	64	.00
65 Total estimated tax payments/amount paid with Form IT-370 ..	65	.00
66 Total payments and refundable credits (add lines 60 through 65)	66	.00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page XX).

Your refund, amount you owe, and account information (see pages 32 through 35)

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66) **67**00

68 Amount of line 67 to be refunded
 Mark one refund choice: direct deposit (fill in line 73) - or - debit card - or - paper check ... **68**00

69 Amount of line 67 that you want applied to your 2016 estimated tax (see instructions) **69**00

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark an X in the box and fill in lines 73 and 74. If you pay by check or money order you must complete Form IT-201-V and mail it with your return. **70**00

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 33) **71**00

72 Other penalties and interest (see page 33) **72**00

See pages 32 and 33 for information about your three refund choices.

See page 33 for payment options.

See page 36 for the proper assembly of your return.

73 Account information for direct deposit or electronic funds withdrawal (see page 34).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 34)

73a Account type: Personal checking - or - Personal savings - or - Business checking - or - Business savings

73b Routing number 73c Account number

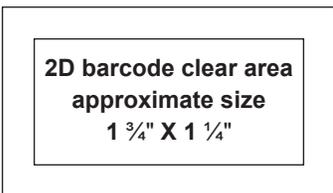
74 Electronic funds withdrawal (see page 34) Date Amount .00

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete ▼ (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature	Preparer's printed name		
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN		
Address	Employer identification number		
	Date		
E-mail:			

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.





Nonresident and Part-Year Resident Income Allocation And College Tuition Itemized Deduction Worksheet

Name(s) and occupation(s) as shown on Form IT-203	Your social security number
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Complete all parts that apply to you; see instructions (Form IT-203-I). Submit this form with your Form IT-203.

Schedule A – Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation.

An additional Schedule A section is provided on the back of this form. If you are required to complete more than one Schedule A, total the amounts from line p on all schedules and include this total on Form IT-203, line 1, in the *New York State amount* column.

Do not use this schedule for income based on the volume of business transacted. See the Schedule A instructions if:

- You had more than one job;
- You had a job for only part of the year; or
- You and your spouse each had a job that requires allocation.

1a Total days (see instructions)	1a																					
<table style="width:100%"> <tr> <td style="width:15%">Nonworking days included in line 1a:</td> <td style="width:60%">1b Saturdays and Sundays (not worked)</td> <td style="width:5%">1b</td> <td style="width:20%"></td> </tr> <tr> <td></td> <td>1c Holidays (not worked)</td> <td>1c</td> <td></td> </tr> <tr> <td></td> <td>1d Sick leave</td> <td>1d</td> <td></td> </tr> <tr> <td></td> <td>1e Vacation</td> <td>1e</td> <td></td> </tr> <tr> <td></td> <td>1f Other nonworking days</td> <td>1f</td> <td></td> </tr> </table>	Nonworking days included in line 1a:	1b Saturdays and Sundays (not worked)	1b			1c Holidays (not worked)	1c			1d Sick leave	1d			1e Vacation	1e			1f Other nonworking days	1f			
Nonworking days included in line 1a:	1b Saturdays and Sundays (not worked)	1b																				
	1c Holidays (not worked)	1c																				
	1d Sick leave	1d																				
	1e Vacation	1e																				
	1f Other nonworking days	1f																				
1g Total nonworking days (add lines 1b through 1f)	1g																					
1h Total days worked in year at this job (subtract line 1g from line 1a)	1h																					
1i Total days included in line 1h worked outside New York State	1i																					
1j Enter number of days worked at home included in line 1i amount	1j																					
1k Subtract line 1j from line 1i	1k																					
1l Days worked in New York State (subtract line 1k from line 1h)	1l																					
1m Enter number of days from line 1h above	1m																					
1n Divide line 1l by line 1m; round the result to the fourth decimal place	1n																					
1o Wages, salaries, tips, etc. (to be allocated)	1o	.00																				
1p New York State allocated wage and salary income (multiply line 1n by line 1o)	1p	.00																				

Include the line 1p amount on Form IT-203, line 1, in the *New York State amount* column.

Schedule B – Living quarters maintained in New York State by a nonresident

Mark an **X** in the box if NYS living quarters were maintained for you or by you for the entire tax year

If you or your spouse maintained living quarters in NYS during any part of the year, give address(es) below. Submit additional sheets if necessary. **For column E, mark an X in the box if the living quarters are still maintained for or by you.**

A – Street address	B – City, village, or post office	C	D – ZIP code	E
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>
		NY		<input type="checkbox"/>

Enter the number of days spent in New York State in this tax year

Any part of a day spent in New York State is considered a day spent in New York State.



Schedule C – College tuition itemized deduction worksheet (See the instructions for Schedule C.)

- 1 Are you claimed as a dependent on another taxpayer's New York State tax return for this tax year? 1 Yes No
- If **Yes, stop**; you do not qualify for the college tuition itemized deduction.
 - If **No**, continue. Complete lines A through H below for each eligible student for whom you paid qualified college tuition expenses. Use additional sheets if necessary.

	1 – Student 1	2 – Student 2	3 – Student 3
A Eligible student's name			
B Eligible student's social security number (SSN)			
C Is the student claimed as a dependent on your NYS return? (see instructions).....	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
D EIN of college or university (see instr.)			
E Name of college or university (see instr.) ...			
F Were expenses for undergraduate tuition? (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
G Amount of qualified college tuition expenses (see instructions) .....	.00	.00	.00
H Enter the lesser of line G or 10,000 .....	.00	.00	.00

2 **College tuition itemized deduction** (add line H, columns 1, 2, and 3; include amounts from any additional sheets).
 Also enter this amount on your itemized deduction schedule. 2 .00

Schedule A – Allocation of wage and salary income to New York State

2a Total days (see instructions)		2a	
Nonworking days included in line 2a:			
2b Saturdays and Sundays (not worked)		2b	
2c Holidays (not worked)		2c	
2d Sick leave		2d	
2e Vacation		2e	
2f Other nonworking days		2f	
2g Total nonworking days (add lines 2b through 2f)		2g	
2h Total days worked in year at this job (subtract line 2g from line 2a)		2h	
2i Total days included in line 2h worked outside New York State		2i	
2j Enter number of days worked at home included in line 2i amount		2j	
2k Subtract line 2j from line 2i		2k	
2l Days worked in New York State (subtract line 2k from line 2h)		2l	
2m Enter number of days from line 2h above		2m	
2n Divide line 2l by line 2m; round the result to the fourth decimal place		2n	
2o Wages, salaries, tips, etc. (to be allocated)		2o	.00
2p New York State allocated wage and salary income (multiply line 2n by line 2o)		2p	.00

Include the line 2p amount on Form IT-203, line 1, in the **New York State amount** column.





Nonresident or Part-Year Resident Spouse's Certification

To be filed with Form IT-203 by married taxpayers filing a joint return when only one spouse has New York source income (see Form IT-203 instructions for additional information).

Name of spouse with New York source income	Social security number
---	------------------------

Name of spouse with no New York source income	Social security number
--	------------------------

Certification of spouse with New York source income – I certify that I am the spouse with the New York source income shown in the *New York State amount* column on Form IT-203 and my spouse, to the best of my knowledge and belief, had no New York source income for

Tax year:

Signature	Date
-----------	------

Instructions

Who must complete this form

If you are required to file a joint Form IT-203 and only one of you had New York source income, the spouse with New York source income must complete this form.

Caution – Enter name and social security number (SSN) information as follows:

- On **Form IT-203-C**, you must enter the name and SSN of the spouse **with New York source income first**. Enter the name and SSN of the spouse with no New York source income **second**.
- On your **Form IT-203**, you must enter **the name and SSN** of the spouse **with New York source income first**. Enter the SSN of the spouse with no New York source income second (**do not** enter that spouse's name).
- If you are filing Form IT-201-V, *Payment Voucher for Income Tax Returns*, enter on that form only the name and SSN of the spouse with New York source income. (Do not enter any name or SSN for the spouse with no New York source income.)

Purpose of form

Married nonresidents and part-year residents who are required to file a joint New York State return must use the combined income of both spouses to determine the base tax subject to the income percentage allocation, even if only one spouse has New York source income. However, a spouse with no New York source income cannot be required to sign the joint return and cannot be held liable for any tax, penalty, or interest that may be due. This form will allow the Tax Department to properly process your return.

How to file

Submit the completed Form IT-203-C with your Form IT-203. Keep a copy for your records.





Passive Activity Loss Limitations

For Nonresidents and Part-Year Residents

Submit with your Form IT-203 or IT-205.

Name as shown on return	Identifying number as shown on return
-------------------------	---------------------------------------

See the instructions on page 4, before completing this form.

Part I – Passive activity loss

Rental real estate activities with active participation

1a Activities with net income from Worksheet 1, column (a).....	1a	.00	
1b Activities with net loss from Worksheet 1, column (b).....	1b	.00	
1c Prior years unallowed losses from Worksheet 1, column (c) (see instructions)	1c	.00	
1d Add lines 1a, 1b, and 1c.....	1d		.00

Commercial revitalization deductions from rental real estate activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	.00	
2b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	.00	
2c Add lines 2a and 2b	2c		.00

All other passive activities

3a Activities with net income from Worksheet 3, column (a).....	3a	.00	
3b Activities with net loss from Worksheet 3, column (b).....	3b	.00	
3c Prior years unallowed losses from Worksheet 3, column (c) (see instructions)	3c	.00	
3d Add lines 3a, 3b, and 3c.....	3d		.00

4 Add lines 1d, 2c, and 3d. **Note:** If this line is zero or more, stop here and submit this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used. **4** .00

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to Part IV, line 15.

Caution: If married filing separately, filing status Ⓞ, and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II – Special allowance for rental real estate activities with active participation

Note: Enter all numbers in Part II as positive amounts (greater than zero). See instructions.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	.00	
6 Enter 150,000 (if married filing separately, see instructions)	6	.00	
7 Enter federal modified adjusted gross income, but not less than zero (see instr.)	7	.00	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, and leave line 10 blank. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8	.00	
9 Multiply line 8 by 50% (.5). Do not enter more than 25,000. (If married filing separately, filing status Ⓞ, see instr.)	9		.00
10 Enter the smaller of line 5 or line 9	10		.00

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III – Special allowance for commercial revitalization deductions from rental real estate activities

Note: Enter all numbers in Part III as positive amounts (greater than zero). See instructions.

11 Enter 25,000 reduced by the amount, if any, on line 10. (If married filing separately, filing status Ⓞ, see instr.)	11	.00	
12 Enter the loss from line 4	12	.00	
13 Subtract line 10 from line 12	13	.00	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		.00

Part IV – Total losses allowed

15 Add the income, if any, from lines 1a and 3a and enter the total	15	.00	
16 Total losses allowed from all passive activities for this year. (Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your return.)	16		.00



Caution: File this form and its worksheets with your tax return. Keep a copy for your records.

Worksheet 1 – For Form IT-182, lines 1a, 1b, and 1c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income <i>(line 1a)</i>	(b) Net loss <i>(line 1b)</i>	(c) Unallowed loss <i>(line 1c)</i>	(d) Gain	(e) Loss
			.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
Totals. Enter on Form IT-182, lines 1a, 1b, and 1c .....			.00	.00	.00		

Worksheet 2 – For Form IT-182, lines 2a and 2b (see instructions)

Name of activity/property description and address	(a) Current year deductions <i>(line 2a)</i>	(b) Prior years' unallowed deductions <i>(line 2b)</i>	(c) Overall loss
	.00	.00	.00
	.00	.00	.00
	.00	.00	.00
	.00	.00	.00
Totals. Enter on Form IT-182, lines 2a and 2b.....			.00

Worksheet 3 – For Form IT-182, lines 3a, 3b, and 3c (see instructions)

Name of activity/property description and address	Date of acquisition	Date of sale	Current year		Prior years	Overall gain or loss	
			(a) Net income <i>(line 3a)</i>	(b) Net loss <i>(line 3b)</i>	(c) Unallowed loss <i>(line 3c)</i>	(d) Gain	(e) Loss
			.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
Totals. Enter on Form IT-182, lines 3a, 3b, and 3c .....			.00	.00	.00		

Worksheet 4 – Use this worksheet if an amount is shown on Form IT-182, line 10 or 14 (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Special Allowance	(d) Subtract column (c) from column (a)
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
		.00		.00	.00
Totals .....		.00	1.00	.00	.00



Worksheet 5 – Allocation of unallowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
		.00		.00
		.00		.00
		.00		.00
		.00		.00
Totals .....		.00	1.00	.00

Worksheet 6 – Allowed losses (see instructions)

Name of activity/property description and address	Form or schedule and line number to be reported on	(a) Loss	(b) Unallowed loss	(c) Allowed loss
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Totals .....		.00	.00	.00

Worksheet 7 – Activities with losses reported on two or more different forms or schedules (see instructions)

Name of activity/property description and address:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank .....		.00		.00	.00
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank.....		.00		.00	.00
Form or schedule and line number to be reported on (see instructions): _____					
1a Net loss plus prior year unallowed loss from form or schedule .....	.00				
1b Net income from form or schedule .....	.00				
1c Subtract line 1b from line 1a. If zero or less, leave blank.....		.00		.00	.00
Totals00	1.00	.00	.00

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