



Department of Taxation and Finance

Partnership MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1504

Forms Included: IT-204, IT-204-IP(2), IT-225, IT-398, IT-399, DTF-686, Y-204

Test Notes: IT-204 with miscellaneous credit forms

Return specific information: Entity EIN 002xx1504* is a calendar year filer and is an LLC that was created 06-24-2002. The entity collects NYS sales tax with ID #TF1465580. None of the partners are Yonkers residents. You must perform calculations and complete forms including carry-overs from other tax forms. Form IT-225 is not included in this packet but may be needed in your submission. The attached forms should not be considered complete. Some federal forms may be required to complete the NYS return. You must attach the required federal form(s), or a complete copy of the federal return in XML format. You must attach any other required documentation or certificates in PDF format. See NYS Publication 97 for more information.

Self-filer information: If your software only supports "self-filed" returns, omit the paid-preparer and third-party information shown on the IT-204 and use the following general partner information:

| | |
|------------|--|
| Partner: | TONY TORREY |
| Phone: | 518-452-5013 |
| Sign Date: | 3-4-2016 |
| E-mail: | ANTHONY.TORREY@PACKAGINGSPECIALISTS.COM |

*Software vendors will be provided with a two-digit sequence to replace "xx" in the ID field. Vendors will be notified by e-mail.

REVISIONS: No revisions at this time.



Department of Taxation and Finance
Partnership Return

IT-204

See the instructions, Form IT-204-I.

For calendar year 2015 or tax year beginning

15

and ending

Form with fields: Legal name, Employer identification number (EIN), Trade name of business, NYS principal business activity, Address, City, village, or post office, NAICS business code number, State, ZIP code, Country, Principal product or service, Date business started.

Section 1 - Partnership information

Special conditions for filing your 2015 tax return (see instr) with checkboxes.

- A Mark an X in the box that applies to your entity
B 1) Did the partnership have any income, gain, loss, or deduction derived from NY sources during the tax year?
C Mark applicable box(es)
D 1) Is this return the result of federal audit changes?
E Did you file a NYS partnership return for: 1) 2013? 2) 2014?
F Number of partners
G Does the partnership currently have tax accounts with NYS for the following taxes?
H Did the partnership have an interest in real property located in NYS during the last three years?
I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years?
J Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?
K Did the partnership sell property during the tax year that had a deferred gain from a previous IRC 1031 or IRC 1033 transaction?
L Was there a distribution of property or a transfer of a partnership interest during the tax year?
M Did the partnership make an election under IRC 754?
N Is this partnership under audit by the IRS or has it been audited in a prior year?
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?
P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid?
Q Did the partnership have a financial account located in a foreign country?

Third-party designee? (see instr.) Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail:

Paid preparer must complete (see instr.) Preparer's signature, Firm's name, Address, Preparer's NYTPRN, Preparer's PTIN or SSN, Employer identification number, NYTPRN excl. code, E-mail:

Sign here Signature of general partner, Date, Daytime phone number, E-mail:

204001150099



Mail your return to: STATE PROCESSING CENTER, PO BOX 4149, BINGHAMTON NY 13902-4149.

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

| | | | |
|----|--|----|--|
| 1 | Gross receipts or sales | 1 | |
| 2 | Returns and allowances | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | |
| 4 | Cost of goods sold | 4 | |
| 5 | Gross profit (subtract line 4 from line 3) | 5 | |
| 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 | |

Part 2 – Deductions from federal Form 1065

| | | | |
|----|---|----|--|
| 11 | Salaries and wages (other than to partners) (less employment credits) | 11 | |
| 12 | Guaranteed payments to partners | 12 | |
| 13 | Repairs and maintenance | 13 | |
| 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 | |
| 26 | Ordinary business income (loss) (subtract line 25 from line 10) | 26 | |

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 _____



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

| Assets | | Beginning of tax year | | End of tax year | |
|--|-----|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (d) |
| 40 Cash | 40 | | | | |
| 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 | | | | |
| 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 | | | | |
| 55 Less accumulated amortization | 55 | | | | |
| 56 Other assets (submit statement) | 56 | | | | |
| 57 Total assets | 57 | | | | |

| Liabilities and capital | | Beginning of tax year | | End of tax year | |
|--|-----|-----------------------|-----|-----------------|-----|
| | | (a) | (b) | (c) | (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 | | | | |
| 63 Other liabilities (submit statement) | 63 | | | | |
| 64 Partners' capital accounts | 64 | | | | |
| 65 Total liabilities and capital | 65 | | | | |



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 | |
| 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 | |
| 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 | |
| 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 | |

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

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



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

Partners’ distributive share items

| | | |
|--|------------|--|
| 86 Ordinary business income (loss) | 86 | |
| 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 | |
| 91 Interest income | 91 | |
| 92 Ordinary dividends | 92 | |
| 93 Royalties | 93 | |
| 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 | |
| Identify: | | |
| 100 This line intentionally left blank | 100 | |
| 101 Net earnings (loss) from self-employment | 101 | |
| 102 Tax-exempt income and nondeductible expenses (see instructions) | 102 | |
| 103 Distributions – cash and marketable securities | 103 | |
| 104 Distributions – other property | 104 | |
| 105 Other items not included above that are required to be reported separately to partners (see instr.) | 105 | |
| Identify: | | |

Analysis of net income (loss)

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

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 | | | | | | |



Section 8 – New York modifications (see instructions)

107 This line intentionally left blank

108 Total addition modifications (from Form IT-225, line 9) **108**

109 This line intentionally left blank

110 Total subtraction modifications (from Form IT-225, line 18) **110**

111 Additions to federal itemized deductions

| | Letter | Amount |
|------|----------------------|----------------------|
| 111a | <input type="text"/> | <input type="text"/> |
| 111b | <input type="text"/> | <input type="text"/> |
| 111c | <input type="text"/> | <input type="text"/> |
| 111d | <input type="text"/> | <input type="text"/> |
| 111e | <input type="text"/> | <input type="text"/> |
| 111f | <input type="text"/> | <input type="text"/> |

112 Total additions to federal itemized deductions (add lines 111a through 111f) **112**

113 Subtractions from federal itemized deductions

| | Letter | Amount |
|------|----------------------|----------------------|
| 113a | <input type="text"/> | <input type="text"/> |
| 113b | <input type="text"/> | <input type="text"/> |
| 113c | <input type="text"/> | <input type="text"/> |
| 113d | <input type="text"/> | <input type="text"/> |
| 113e | <input type="text"/> | <input type="text"/> |
| 113f | <input type="text"/> | <input type="text"/> |

114 Total subtractions from federal itemized deductions (add lines 113a through 113f) **114**

115 This line intentionally left blank **115**



Section 9 – Other information

| | | |
|---|-------------|---|
| 116a New York source gross income (see instructions) | 116a | |
| 116b MCTD allocation percentage (see instructions) | 116b | % |
| 116c Total receipts from the sales of goods by manufacturing | 116c | |
| 116d Adjusted bases of qualified manufacturing property | 116d | |

117a Did the partnership sell assets subject to IRC 1060? Yes No

117b If the partnership filed a group return on behalf of any nonresident partners, enter the special NYS identification number **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 |
|--|--------------------------------|----------------------|----------------------------|----------------------|---------------------------------|
| | Dollars | | Dollars | | |
| 119 Real property owned (see inst.) | 119 | <input type="text"/> | 119 | <input type="text"/> | |
| 120 Real property rented from others | 120 | <input type="text"/> | 120 | <input type="text"/> | |
| 121 Tangible personal property owned | 121 | <input type="text"/> | 121 | <input type="text"/> | |
| 122 Property percentage (add lines 119, 120, and 121; see instr.) | 122 | <input type="text"/> | 122 | <input type="text"/> | 122 % |
| 123 Payroll percentage (see instr.) | 123 | <input type="text"/> | 123 | <input type="text"/> | 123 % |
| 124 Gross income percentage (see instr.) | 124 | <input type="text"/> | 124 | <input type="text"/> | 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)

Has the partnership (or an entity of which the partnership is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)? Yes No



Section 11 (continued)

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611, IT-611.1, and/or IT-611.2)

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

EZ capital tax credit (Form IT-602)

| | | | |
|-----|---|-----|--|
| 130 | This line intentionally left blank | 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 information

Credit bases

| Code | Amount | Code | Amount |
|------|--------|------|--------|
| 144a | | 144d | |
| 144b | | 144e | |
| 144c | | 144f | |

Credit information

| Code | Information | Code | Information |
|------|-------------|------|-------------|
| 144g | | 144j | |
| 144h | | 144k | |
| 144i | | 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 | |

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

| | | | |
|-----|---|-----|--|
| 149 | START-UP NY business certificate number (Form DTF-74) | 149 | |
| 150 | Year of START-UP NY business tax benefit period | 150 | |
| 151 | START-UP NY area allocation factor | 151 | |

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning 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 |
|--|-------------------|

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 |
| Partner's address | | | |
| City | State | ZIP code | |

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 | % | % |
| 2) Loss..... H2 | % | % |
| 3) Capital H3 | % | % |

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

| | |
|---|----------------------|
| 1) Nonrecourse I1 | <input type="text"/> |
| 2) Qualified nonrecourse financing..... I2 | <input type="text"/> |
| 3) Recourse I3 | <input type="text"/> |

J Partner's capital account analysis

| | |
|---|----------------------|
| 1) Beginning capital account J1 | <input type="text"/> |
| 2) Capital contributed during the year – cash J2 | <input type="text"/> |
| 3) Capital contributed during the year – property..... J3 | <input type="text"/> |
| 4) Current year increase (decrease) J4 | <input type="text"/> |
| 5) Withdrawals and distributions – cash..... J5 | <input type="text"/> |
| 6) Withdrawals and distributions – property J6 | <input type="text"/> |
| 7) Ending capital account..... J7 | <input type="text"/> |
| 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; see instructions)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> 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-NYS)

| | 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 IT-2658-MTA)

| | 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 | 1 |
| 2 Net rental real estate income (loss) | 2 | 2 |
| 3 Other net rental income (loss)..... | 3 | 3 |
| 4 Guaranteed payments..... | 4 | 4 |
| 5 Interest income..... | 5 | 5 |
| 6 Ordinary dividends | 6 | 6 |
| 7 Royalties | 7 | 7 |
| 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) <i>Identify:</i> | 11 | 11 |
| 12 Section 179 deduction | 12 | 12 |
| 13 Other deductions <i>Identify:</i> | 13 | 13 |
| 14 This line intentionally left blank | 14 | 14 |
| 15 Net earnings (loss) from self-employment | 15 | 15 |
| 16 Tax-exempt income and nondeductible expenses | 16 | 16 |
| 17 Distributions – cash and marketable securities..... | 17 | 17 |
| 18 Distributions – other property | 18 | 18 |
| 19 Other items not included above that are required to be reported separately to partners | 19 | 19 |
| <i>Identify:</i> | | |

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 |

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 This line intentionally left blank **28**

Partner's other information

| | | | |
|-----|---|------------|------------------------|
| 29a | Partner's share of New York source gross income | 29a | <input type="text"/> |
| 29b | MCTD allocation percentage (see instructions) | 29b | % <input type="text"/> |
| 29c | Partner's share of receipts from the sale of goods by manufacturing | 29c | <input type="text"/> |
| 29d | Partner's share of adjusted basis of qualified manufacturing property | 29d | <input type="text"/> |

Partner's credit information

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611, IT-611.1, or IT-611.2)

| | | A – Form IT-611 | B – Form IT-611.1 | C – Form IT-611.2 |
|----|---|-----------------|----------------------|----------------------|
| 30 | Site preparation credit component | 30 | <input type="text"/> | <input type="text"/> |
| 31 | Tangible property credit component | 31 | <input type="text"/> | <input type="text"/> |
| 32 | On-site groundwater remediation credit component .. | 32 | <input type="text"/> | <input type="text"/> |



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

| | | | |
|----|---|----|--|
| 33 | This line intentionally left blank | 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 information

Credit bases

| Code | Amount | Code | Amount |
|------|--------|------|--------|
| 47a | | 47d | |
| 47b | | 47e | |
| 47c | | 47f | |

Credit information

| Code | Information | Code | Information |
|------|-------------|------|-------------|
| 47g | | 47j | |
| 47h | | 47k | |
| 47i | | 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 | |

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

| | | | |
|----|---|----|--|
| 53 | START-UP NY business certificate number (Form DTF-74) | 53 | |
| 54 | Year of START-UP NY business tax benefit period | 54 | |
| 55 | START-UP NY area allocation factor | 55 | |

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning 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 |
|--|-------------------|

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 |
| Partner's address | | | |
| City | State | ZIP code | |

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

| | Beginning | Ending |
|---|-----------|--------|
| H Partner's share of profit, loss, and capital | | |
| 1) Profit H1 | % | % |
| 2) Loss..... H2 | % | % |
| 3) Capital H3 | % | % |

| | |
|--|----------------------|
| I Partner's share of liabilities at the end of the year | |
| 1) Nonrecourse I1 | <input type="text"/> |
| 2) Qualified nonrecourse financing..... I2 | <input type="text"/> |
| 3) Recourse I3 | <input type="text"/> |

| | |
|---|----------------------|
| J Partner's capital account analysis | |
| 1) Beginning capital account J1 | <input type="text"/> |
| 2) Capital contributed during the year – cash J2 | <input type="text"/> |
| 3) Capital contributed during the year – property..... J3 | <input type="text"/> |
| 4) Current year increase (decrease) J4 | <input type="text"/> |
| 5) Withdrawals and distributions – cash..... J5 | <input type="text"/> |
| 6) Withdrawals and distributions – property J6 | <input type="text"/> |
| 7) Ending capital account..... J7 | <input type="text"/> |
| 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; see instructions)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> 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-NYS)

| | 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 IT-2658-MTA)

| | 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 | 1 |
| 2 Net rental real estate income (loss) | 2 | 2 |
| 3 Other net rental income (loss)..... | 3 | 3 |
| 4 Guaranteed payments..... | 4 | 4 |
| 5 Interest income..... | 5 | 5 |
| 6 Ordinary dividends | 6 | 6 |
| 7 Royalties | 7 | 7 |
| 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) <i>Identify:</i> | 11 | 11 |
| 12 Section 179 deduction | 12 | 12 |
| 13 Other deductions <i>Identify:</i> | 13 | 13 |
| 14 This line intentionally left blank | 14 | 14 |
| 15 Net earnings (loss) from self-employment | 15 | 15 |
| 16 Tax-exempt income and nondeductible expenses | 16 | 16 |
| 17 Distributions – cash and marketable securities..... | 17 | 17 |
| 18 Distributions – other property | 18 | 18 |
| 19 Other items not included above that are required to be reported separately to partners | 19 | 19 |
| <i>Identify:</i> | | |

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 |



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 This line intentionally left blank **28**

Partner's other information

| | | | |
|-----|---|------------|------------------------|
| 29a | Partner's share of New York source gross income | 29a | <input type="text"/> |
| 29b | MCTD allocation percentage <i>(see instructions)</i> | 29b | % <input type="text"/> |
| 29c | Partner's share of receipts from the sale of goods by manufacturing | 29c | <input type="text"/> |
| 29d | Partner's share of adjusted basis of qualified manufacturing property | 29d | <input type="text"/> |

Partner's credit information

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit *(Form IT-611, IT-611.1, or IT-611.2)*

| | | A – Form IT-611 | B – Form IT-611.1 | C – Form IT-611.2 |
|----|---|-----------------|-------------------|-------------------|
| 30 | Site preparation credit component | 30 | | |
| 31 | Tangible property credit component | 31 | | |
| 32 | On-site groundwater remediation credit component .. | 32 | | |



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

| | | | |
|----|---|----|--|
| 33 | This line intentionally left blank | 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 information

Credit bases

| Code | Amount | Code | Amount |
|------|--------|------|--------|
| 47a | | 47d | |
| 47b | | 47e | |
| 47c | | 47f | |

Credit information

| Code | Information | Code | Information |
|------|-------------|------|-------------|
| 47g | | 47j | |
| 47h | | 47k | |
| 47i | | 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 | |

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

| | | | |
|----|---|----|--|
| 53 | START-UP NY business certificate number (Form DTF-74) | 53 | |
| 54 | Year of START-UP NY business tax benefit period | 54 | |
| 55 | START-UP NY area allocation factor | 55 | |

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New York State Depreciation Schedule for IRC Section 168(k) Property

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 |
|----------------------------|---------------------------------------|

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 <i>(use additional sheet if needed)</i> | B Date placed in service | C Depreciable basis | D Convention | E Method | F New York depreciation deduction | G Federal depreciation deduction |
|---|-----------------------------|------------------------|-----------------|-------------|--------------------------------------|-------------------------------------|
| | | .00 | | | .00 | .00 |
| | | .00 | | | .00 | .00 |
| | | .00 | | | .00 | .00 |
| | | .00 | | | .00 | .00 |
| 1 Enter column F and column G totals..... | | | | | 1 | .00 |

| Transfer the column F total to: | Transfer the column G total to: |
|---|---|
| Form IT-225, line 10, <i>Total amount</i> column and enter subtraction modification S-213 in the <i>Number</i> column. | Form IT-225, line 1, <i>Total amount</i> column and enter addition modification A-209 in the <i>Number</i> column. |

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)

Mark an **X** in the box if you claimed an investment credit on Form IT-212, *Investment Credit*, for any property listed below (see instructions)

| A Description of property <i>(use additional sheet if needed)</i> | 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 |
| 3 Enter amount from line 2, column E..... | | | 3 | .00 |
| 4 Enter amount from line 2, column D..... | | | 4 | .00 |
| 5 Subtract line 4 from line 3 | | | 5 | .00 |

Transfer the line 5 amount to Form IT-225, line 10, *Total amount* column and enter subtraction modification **S-214** in the *Number* column.





New York State Depreciation Schedule

IT-399

| | |
|----------------------------|---------------------------------------|
| Name(s) as shown on return | Identifying number as shown on return |
|----------------------------|---------------------------------------|

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 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 <i>(submit schedule if needed)</i> | B Date placed in service | C Depreciable basis | D Depreciation method | E Life or rate | F New York depreciation | G Federal ACRS deduction | |
|--|-----------------------------|------------------------|--------------------------|-------------------|----------------------------|-----------------------------|-----|
| | | .00 | | | .00 | .00 | |
| | | .00 | | | .00 | .00 | |
| | | .00 | | | .00 | .00 | |
| 1 Enter column F and column G totals..... | | | | | 1 | .00 | .00 |

| | |
|---|---|
| Transfer the column F total to: | Transfer the column G total to: |
| Form IT-225, line 10, <i>Total amount</i> column and enter subtraction modification S-210 in the <i>Number</i> column. | Form IT-225, line 1, <i>Total amount</i> column and enter addition modification A-205 in the <i>Number</i> column. |

Estates and trusts: If the amount computed is attributable to items reflected in the federal distributable net income, transfer the amounts as stated above. If the amount is **not** reflected in federal distributable net income, see instructions.

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)

Mark an **X** in the box if you claimed an investment credit on Form IT-212, *Investment Credit*, for any property listed below (see instructions).....

| A Description of property <i>(submit schedule if needed)</i> | 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 | .00 |
| 4 Enter amount from line 2, column D or column E, whichever is smaller | | | 4 | .00 | .00 |
| 5 Subtract line 4 from line 3 | | | 5 | .00 | .00 |

| | |
|---|---|
| If column D is larger than column E, transfer line 5 amount to: | If column E is larger than column D, transfer line 5 amount to: |
| Form IT-225, line 1, <i>Total amount</i> column and enter addition modification A-206 in the <i>Number</i> column. | Form IT-225, line 10, <i>Total amount</i> column and enter subtraction modification S-211 in the <i>Number</i> column. |

Estates and trusts: If the amount computed is attributable to items reflected in the federal distributable net income, transfer the amounts as stated above. If the amount is **not** reflected in federal distributable net income, see instructions.





Tax Shelter Reportable Transactions
Attachment to New York State Return
Tax Law - Article 1, Section 25(a)(1)

All filers must enter tax period:

beginning [] ending []

Form with fields: Name(s) as shown on your return, Spouse's name, Mailing address, City, village, town, or post office, State, ZIP code, Taxpayer's e-mail address, Taxpayer identification number shown on page 1 of your tax return, Spouse's identification number (if applicable)

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 []

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

[] [] [] [] [] [] [] [] [] [] []

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 []

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; and Article 33, section 1518 as such provisions relate to the disclosure requirements of Tax Law section 25.

Authorized officer form with fields: Printed name of authorized officer, Signature of authorized officer, Official title, E-mail address of authorized officer, Telephone number, Date





Yonkers Nonresident Partner Allocation

| | |
|--------------------------------|--------------------------------|
| Name (as shown on Form IT-204) | Employer identification number |
|--------------------------------|--------------------------------|

Part 1

| | |
|--|--|
| Number of Yonkers nonresident partners | |
|--|--|

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 | .00 | .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 | B | C |
|--|--------------------------------|-----------------|---------------------------------|
| | Totals - in and out of Yonkers | Yonkers amounts | Percent column B is of column A |
| 1 Real property owned..... | 1 | .00 | .00 |
| 2 Real property rented from others..... | 2 | .00 | .00 |
| 3 Tangible personal property owned..... | 3 | .00 | .00 |
| 4 Property percentage (add lines 1, 2, and 3; see instructions) | 4 | .00 | .00 |
| 5 Payroll percentage (see instructions) | 5 | .00 | .00 |
| 6 Gross income percentage (see instructions) | 6 | .00 | .00 |
| 7 Total of percentages (add column C, lines 4, 5, and 6) | 7 | | % |
| 8 Business allocation percentage (divide line 7 by three, or by actual number of percentages if less than three) | 8 | | % |

- This form, when complete, constitutes the return required under the Yonkers local law.
- **Submit this form with Form IT-204, Partnership Return.**



IT-204 STATEMENT OF OTHER INCOME, DEDUCTIONS, AND
OTHER COSTS TAX YEAR 2015

Line 24 Other deductions \$81,237

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE



New York Reportable Transaction Disclosure Statement and Request for a Determination

DTF-686-ATT

All filers must enter tax period:

beginning ending

| | | | |
|--|--|---|----------|
| Name(s) as shown on return | | Taxpayer identification number shown on page 1 of your tax return | |
| Spouse's name (for personal income tax, if applicable) | | Spouse's identification number (if applicable) | |
| Mailing address | | | |
| City, village, town, or post office | | State | ZIP code |
| Taxpayer's e-mail address | | | |

A Mark an **X** in the box if a protective disclosure

B Mark an **X** in the box if requesting a determination

| | |
|--|---|
| 1a Name of New York reportable transaction (see instructions) | 1b Initial year participated in transaction (yyyy; see instructions) |
|--|---|

2 Identify the type of New York reportable transaction. Mark an **X** in the boxes that apply (see instructions).

- a** New York listed transaction
- b** New York confidential transaction
- c** New York transaction with contractual protection

3 If the transaction is a listed transaction, or substantially similar to a listed transaction, identify here (see instructions).

4 If you participated in the transaction through another entity, such as a partnership, an S corporation, or a foreign corporation, provide the information below for the entity(ies) (see instr.).

| | |
|---|--|
| a Name | |
| b Type of entity | |
| c Form number of New York State tax return filed | |
| d Employer identification number (EIN) | |

5 Enter below the name and address of each person to whom you paid a fee with regard to the transaction if that person promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. Attach additional sheets if necessary.

| | | | |
|--|-------|-------------------------------|----------|
| Name | | Identifying number (if known) | |
| Mailing address (number and street or rural route) | | Apartment number | Fee paid |
| City, village, or post office | State | ZIP code | |



6 Facts (see instructions)

a Identify the type of tax benefit generated by the transaction. Mark an **X** in the boxes that apply.

- | | | | |
|--|---|--|--------------------------------------|
| <input type="checkbox"/> Deductions | <input type="checkbox"/> Exclusions from gross income | <input type="checkbox"/> Tax credits | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Capital loss | <input type="checkbox"/> Nonrecognition of gain | <input type="checkbox"/> Deferral | |
| <input type="checkbox"/> Ordinary loss | <input type="checkbox"/> Adjustments to basis | <input type="checkbox"/> Absence of adjustments to basis | |

b Further describe below the amount and nature of the expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into.

| |
|--|
| |
| |
| |
| |

7 Identify all tax exempt, foreign, and related entities and individuals involved in the transaction. Mark an **X** in the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each related entity, explain how it is related. Attach additional sheets if necessary. Include your name and identifying number on all attached sheets.

a Type of entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |
| | |
| | |

b Type of entity: Tax-exempt Foreign Related

| | |
|-------------|--------------------|
| Name | Identifying number |
| Address | |
| Description | |
| | |
| | |

