Department of Taxation and Finance

Partnership MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1506

Forms Included: IT-204, IT-204-IP, IT-602, IT-603, IT-604, IT-606

Test Notes: IT-204 with multiple IT-204-IP

Return specific information: EIN 002xx1506* is a regular partnership, calendar year filer. This entity began business 2/3/2000. The partnership remits sales tax and withholding tax to NYS under ID TF2321541.

The attached forms should not be considered to be complete. You must complete the return as required to successfully e-file. Paid-preparer information is provided. Your submissions must include complete paid preparer information.

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

Self-filer information: If your software **only** supports "self-filed" returns, omit the paid-preparer information shown on the form and use the following self-filer information: Sylvia Trench, e-mail Sylvia@Trenchtools.com, phone 518-468-1234, sign date 3/15/2016. If you send a submission as "self-filed" please notify us in your e-mail specifically which submissions are "self-filed".

Revisions: 12/3/2015 Added various attachments- certificates and form Z10.

You must complete all forms as necessary. Do not assume forms included in this packet are complete. You must complete calculations and carryovers between forms as required.

NEW YORK STATE 2015

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

Legal name	Employer identification number (EIN)
TRENCH TOOLS NORTH AMERICA	002XX1506
Trade name of business if different from legal name above: DITCH DOCTORS	**NYS** principal business activity: MANUFACTURING
Address *(number and street or rural route)*: 678 SUBTERRANIAN DRIVE; City, village, or post office: ALBANY	NAICS business code number *(from **NYS Pub 910**)*: 333310

State	ZIP code	Country	Principal product or service	Date business started
NY	12206-1237	US	EXCAVATION EQUIP	

Section 1 – Partnership information

Special conditions for filing your 2015 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 [X] 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 [X]

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) 2013? **E1** Yes [X] No ☐ ..... 2) 2014? **E2** Yes [X] No ☐

If *No*, state reason:

F Number of partners

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

2) Article 9-A **F2**

3) Other **F3**

4) Total **F4**

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 [X]

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

J Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **J** Yes ☐ No [X]

K Did the partnership sell property during the tax year that had a deferred gain from a previous IRC 1031 or IRC 1033 transaction? *(see instr.)* **K** Yes ☐ No [X]

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

M Did the partnership make an election under IRC 754? ..... **M** Yes ☐ No [X]

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

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 [X]

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 [X]

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

Third-party designee? *(see instr.)* Yes ☐ No ☐	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

▼ **Paid preparer must complete** *(see instr.)* ▼	Date 3/15/2016
Preparer's signature: WILLARD WHYTE	Preparer's NYTPRIN: 12321552
Firm's name *(or yours, if self-employed)*: WHYTE HOUSE ACCOUNTING	Preparer's PTIN or SSN: 002321581
Address: 157 RIVERSIDE AVE	Employer identification number: 002321597
ALBANY NY 12205-1760	NYTPRIN excl. code
E-mail: DICKHERTZ@FASTTAXPREP.COM	

▼ **Sign here** ▼	
Signature of general partner: SEE COVER LETTER FOR INFORMATION	
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	189,753		
2	Returns and allowances	2			
3	Subtract line 2 from line 1			3	189,753
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	33,607
12	Guaranteed payments to partners			12	
13	Repairs and maintenance			13	
14	Bad debts			14	
15	Rent			15	41,940
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	81,237
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)*

[X] Cost [ ] Lower of cost or market

[ ] Other *(specify method used and explain)* _____

36 Was there a writedown of *subnormal* goods? Yes [ ] No [X]

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

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 [X]

39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes [ ] No [X]

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**				
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 (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**				
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**	42,500
76	Capital contributed – cash	**76**	10,500
77	Capital contributed – property	**77**	
78	Net income (loss) per books	**78**	
79	Other increases	**79**	275
	Identify: TIPS		
80	Add lines 75 through 79	**80**	
81	Distributions – cash	**81**	6,500
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**	

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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	
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	480
	Identify: CASH CONTRIBUTION		
100	This line intentionally left blank	100	
101	Net earnings (loss) from self-employment	101	32,969
102	Tax-exempt income and nondeductible expenses *(see instructions)*	102	3,069
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						

You must calculate values for "Analysis by type of partner"

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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		
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 This line intentionally left blank **115**

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Section 9 – Other information

116a	New York source gross income *(see instructions)*	**116a**	169,545
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	
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)*

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

NEW YORK STATE 2015

For calendar year 2015 or tax year beginning 15 **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
TRENCH TOOLS NORTH AMERICA	002XX1506

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
SYLVIA TRENCH		002321554
Partner's address		
111 FIRST STREET		
City	State	ZIP code
ALBANY	NY	12202

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	75.0000 %	75.0000 %
2) Loss	H2	75.0000 %	75.0000 %
3) Capital	H3	75.0000 %	75.0000 %

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

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

You must calculate values for items I1-3 and J1-7 as necessary. For all items assume the partner's amount is directly proportional to the partner's share of profit, loss, and capital

J Partner's capital account analysis

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

☒ 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-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) *Identify:*	11		11	
12	Section 179 deduction	12		12	
13	Other deductions *Identify:* CASH CONTRIBUTION	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 *Identify:*	19		19	

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 This line intentionally left blank **28**

Partner's other information

29a Partner's share of New York source gross income **29a**

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

29c Partner's share of receipts from the sale of goods by manufacturing **29c**

29d Partner's share of adjusted basis of qualified manufacturing property **29d**

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**			

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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			**47 f**		

Credit information

	Code	Information		Code	Information
47g			**47j**		
47h			**47k**		
47 i			**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			**51 f**		
51c			**51g**		
51d			**51h**		

52 Addbacks of credits and recaptures

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

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

NEW YORK STATE 2015

For calendar year 2015 or tax year beginning 15 **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
TRENCH TOOLS NORTH AMERICA	002xx1506

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
MAE DAY	002321560

Partner's address		
2125 S OCEAN BLVD UNIT 22		
City	State	ZIP code
DELRAY BEACH	FL	33483

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	25.0000 %	25.0000 %
2) Loss	H2	25.0000 %	25.0000 %
3) Capital	H3	25.0000 %	25.0000 %

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

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

You must calculate values for items I1-3 and J1-7 as necessary. For all items assume the partner's amount is directly proportional to the partner's share of profit, loss, and capital

J Partner's capital account analysis

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

☐ 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-NYS)*

		Date	Amount
1) First installment	**N1**	01/15/2015	50
2) Second installment	**N2**	04/15/2015	150
3) Third installment	**N3**	07/15/2015	250
4) Fourth installment	**N4**	10/15/2015	350
Total NYS estimated tax paid on behalf of partner *(add lines N1 through N4)*	**N**		800

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) *Identify:*	**11**		**11**	
12	Section 179 deduction	**12**		**12**	
13	Other deductions *Identify:* CASH CONTRIBUTION	**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 *Identify:*	**19**		**19**	

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 This line intentionally left blank **28**

Partner's other information

29a Partner's share of New York source gross income **29a**

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

29c Partner's share of receipts from the sale of goods by manufacturing **29c**

29d Partner's share of adjusted basis of qualified manufacturing property **29d**

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**			

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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			**47 f**		

Credit information

	Code	Information		Code	Information
47g			**47j**		
47h			**47k**		
47 i			**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			**51 f**		
51c			**51g**		
51d			**51h**		

52 Addbacks of credits and recaptures

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

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

Claim for EZ Capital Tax Credit

Tax Law – Section 606(I)

IT-602

NEW YORK STATE 2015

Submit this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on your return	Identifying number as shown on return
TRENCH TOOLS NORTH AMERICA	002XX1506

Schedule A – Limitation of EZ capital tax credit

1	Tax from Form IT-201, Form IT-203, or Form IT-205 *(see instructions)*	1	.00
2	Multiply line 1 by 50% (.50)	2	.00

Schedule B – Computation of EZ capital tax credit used and carried forward

3	Enter the carryover credit from last year's Form IT-602	3	.00
4	EZ capital tax credit recapture *(see instructions)*	4	.00
5	Net EZ capital tax credit available this year *(Subtract line 4 from line 3. If line 4 is greater than line 3, do not enter an amount on line 5; go to line 6. See instructions.)*	5	.00
6	Net EZ capital tax credit recapture *(subtract line 3 from line 4; see instructions)*	6	.00
7	EZ capital tax credit available for use this year *(enter the amount from line 2 or line 5, whichever is less)*	7	.00
8	Tax due before credits *(see instructions)*	8	.00
9	Tax credits claimed before this credit *(see instructions)*	9	.00
10	Net tax *(subtract line 9 from line 8)*	10	.00
11	Amount of credit used for the current tax year *(enter the lesser of line 7, or line 10; see instructions)*	11	.00
12	Amount of credit available for carryover to next year *(subtract line 11 from line 5)*	12	.00

Schedule C – 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 × column C)*
1/1/2013 - 12/31/2013*	25,000.00	67	.00
1/1/2012 - 12/31/2012*	20,000.00	33	.00
	.00		.00
	.00		.00

13	Total of column D amounts from additional sheet(s), if any	13	.00
14	Total of all column D amounts *(include any amount on line 13)*	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; see instructions)*	16	.00
17	Enter the amount of recapture allocated to beneficiaries *(see instructions)*	17	.00
18	Fiduciary share of recapture *(subtract line 17 from line 16; enter this amount on line 4)*	18	.00

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*NOTE: The tax credit claimed for 1/1-12/31/2013 was for investment in a certified EZ business. The tax credit claimed for 1/1 - 12/31/2012 was for contributions of money to an EZ community development project.

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)

2015 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
TRENCH TOOLS NORTH AMERICA	002XX1506
Name of empire zone (EZ)	
EMPIRE MEF ALBANY REGION	

Schedule A – EZ employment incentive credit (EZ-EIC)

Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C	D	E	F	G	H
A Information in conjunction with Schedule A, 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	2015	140	140	130	100			
Number of employees in EZ for employment base year	2012	100	100	110	140			%
B Information in conjunction with Schedule A, 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								
Number of employees in EZ for employment base year								%
C Information in conjunction with Schedule A, 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 in the EZ for the period covered by this claim by the average number of employees in the EZ during the employment base year (column G).

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	2012	60,000 .00	.00
B		.00	.00
C		.00	.00

1 Total EZ-EIC for the current tax year *(enter column C total here)* ..... **1** .00

(continued on page 2)

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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-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 C – Partner's, shareholder's, or beneficiary's share of credit *(see instructions)*

Partner	**2**	Enter your share of the credit from your partnership	**2**	.00
S corporation shareholder	**3**	Enter your share of the credit from your S corporation.....	**3**	.00
Beneficiary	**4**	Enter your share of the credit from the estate or trust	**4**	.00
	5	**Total** *(add lines 2, 3, and 4)*	**5**	.00

Fiduciaries (that are also a partner, a shareholder, or beneficiary of another entity): Include the line 5 total in the *Totals* line of Schedule D, column C.

All others: Enter the line 5 amount on Schedule F, line 12.

Schedule D – 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-EIC	**D** Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

(continued on page 3)

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Schedule E – Computation of recapture of EZ-ITC and EZ-EIC

A Description of property	B Date acquired	C Date property ceased to qualify	D Life *(months)*	E Unused life *(months)*	F Percentage *(E ÷ D)*	G EZ-ITC allowed *(see instructions)*	H Recaptured EZ-ITC *(F × G)*	I Recaptured EZ-EIC *(see instructions)*
TRACTOR	2-1-2011	8-1-2015	120	66	0.5500	6,000 .00	.00	.00
						.00	.00	.00
NOTE: Recapture TRACTOR under EZ-ITC						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00

6 Recaptured EZ-ITC *(add column H amounts)*	**6**	.00	
7 Recaptured EZ-EIC *(add column I amounts)*	**7**		.00
8 Additional recapture *(see instructions)*	**8**	.00	

9 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)*	**9**	.00
10 Add lines 6 through 9	**10**	.00

Fiduciaries: Include the line 10 amount in the *Totals* line of Schedule D, column D.
All others: Enter the line 10 amount on line 17.

Schedule F – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount

Individuals and partnerships	**11**	Enter the amount from line 1	**11**	.00
Partners, S corporation shareholders, beneficiaries	**12**	Enter the total from Schedule C, line 5	**12**	.00
Fiduciaries	**13**	Enter the amount from Schedule D, *Fiduciary* line, column C	**13**	.00
	14	EZ-EIC computed for the current tax year *(add lines 11, 12, and 13)*	**14**	.00
	15	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	**15**	.00
	16	**Total** EZ-ITC and EZ-EIC *(add lines 14 and 15)*	**16**	.00

17 Total recapture of all investment tax credits taken in previous period *(Fiduciaries: enter the amount from the* Fiduciary *line of Schedule D, column D; all others: enter the amount from line 10.)*	**17**	.00
18 Net EZ-ITC and EZ-EIC available for use *(Subtract line 17 from line 16; see instructions. If line 17 is greater than line 16,* ***do not*** *enter an amount on line 18; go to line 19.)*	**18**	.00
19 Net EZ-ITC recapture amount *(subtract line 16 from line 17; see instructions)*	**19**	.00

Schedule G – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over

20 EZ-ITC and EZ-EIC available for use this tax year *(from line 18)*	**20**	.00
21 Tax due before credits *(see instructions)*	**21**	.00
22 Enter all credits applied against your tax before the EZ-ITC and EZ-EIC *(see instructions)*	**22**	.00
23 Subtract line 22 from line 21	**23**	.00
24 EZ-ITC and EZ-EIC used this year *(enter the amount from line 20 or line 23, whichever is less; see instructions)*	**24**	.00
25 Unused EZ-ITC and EZ-EIC available to be refunded or carried forward *(subtract line 24 from line 20)*	**25**	.00
26 Refundable EZ-EIC *(see instructions)*	**26**	.00
27 Unused EZ-ITC and EZ-EIC available for carryforward to next year *(subtract line 26 from line 25)*	**27**	.00

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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 _____ ending _____

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
TRENCH TOOLS NORTH AMERICA	002xx1506
Name of empire zone (EZ)	
ALBANY EMPIRE ZONE	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE
HOLE CREATIONS	002321565

Mark an ***X*** in the box if you are a Clean Energy Enterprise (CEE) *(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)* ..... _____

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	55	58	62	65	

1 Current tax year employment number within all EZs *(do not round; see instructions)* ..... **1** _____

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2005	20	25	24	26	
Number in base year two	12-2006	21	26	23	28	
Number in base year three	12-2007	30	32	34	36	
Number in base year four	12-2008	35	35	41	44	
Number in base year five	12-2009	40	42	46	48	

Total number of full-time employees within all EZs in the base period ..... _____

2 Base period employment number within all EZs *(do not round; see instructions)* ..... **2** _____

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 – 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 EZs	20	21	22	23	

4 Current tax year employment number inside NYS and outside all EZs *(do not round)* **4**

Base period employment number	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2005	1	1	2	3	
Number in base year two	12-2006	2	3	4	5	
Number in base year three	12-2007	6	7	8	9	
Number in base year four	12-2008	10	11	12	13	
Number in base year five	12-2009	14	15	16	17	

Total number of full-time employees inside NYS and outside EZs in the base period .....

5 Base period employment number inside NYS and outside all EZs *(do not round)* **5**

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)* 01-2005 to 12-2005	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	20	25	24	26	

7 Test year employment number within the EZs in which you are certified *(see instructions)* **7**

Schedule C – Employment increase factor *(see instructions)*

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* **8**

9 Test year employment number within the EZs in which you are certified *(from line 7)* **9**

10 Subtract line 9 from line 8 ..... **10**

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**

12 Divide line 10 by 100 *(round the result to the fourth decimal place)* **12**

13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0)* **13**

Partnerships – Enter the line 13 amount on Form IT-204, line 133.
All others – Enter the line 13 amount on line 26.

Schedule D – Zone allocation factor *(see instructions)*

			A – EZ		B – New York State
14	Average value of property *(see instructions)*	**14**	1,450,500.00	**14**	2,500,500.00
15	EZ property factor *(divide line 14, column A, by line 14, column B; round the result to the fourth decimal place)*			**15**	
16	Wages and other compensation of employees *(see instr.)*	**16**	675,000.00	**16**	995,000.00
17	EZ payroll factor *(divide line 16, column A, by line 16, column B; round the result to the fourth decimal place)*			**17**	
18	Total EZ factors *(add lines 15 and 17)*			**18**	
19	Zone allocation factor *(divide line 18 by two; round the result to the fourth decimal place)*			**19**	

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.

Tax year of benefit period is "10"

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	Zone 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	Credits 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	.8
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 qualify.

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

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 8) 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 EZs					

34 Current tax year employment number within all EZs *(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 – Computation 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

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** *Section 1* (pages 1 through 4) **or** *Section 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 _____ 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
TRENCH TOOLS NORTH AMERICA	002XX1506
Name of empire zone (EZ)	
ALBANY EMPIRE ZONE	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE
HOLE CREATIONS	002321565

Mark an ***X*** in the box if you are a Clean Energy Enterprise (CEE) *(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 empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006 ..... ☒

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)*. ..... _____

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	55	58	62	65	

1 Current tax year employment number within all EZs *(do not round; see instructions)* ..... **1** _____

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2005	20	25	24	26	
Number in base year two	12-2006	21	26	23	28	
Number in base year three	12-2007	30	32	34	36	
Number in base year four	12-2008	35	35	41	44	
Number in base year five	12-2009	40	42	46	48	

Total number of full-time employees within all EZs in the base period ..... _____

2 Base period employment number within all EZs *(do not round; see instructions)* ..... **2** _____

3 Does the amount on line 1 **equal** or **exceed** line 2? *(see instructions)* ..... Yes ☐ No ☐

If the employment number within all EZs 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.

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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 EZs	20	21	22	23	

4 Current tax year employment number inside New York State and outside all EZs *(do not round)* **4**

Base period employment no.	Tax year ending *(mm-yyyy)*	March 31	June 30	September 30	December 31	Total
Number in base year one	12-2005	1	1	2	3	
Number in base year two	12-2006	2	3	4	5	
Number in base year three	12-2007	6	7	8	9	
Number in base year four	12-2008	10	11	12	13	
Number in base year five	12-2009	14	15	16	17	
Total number of full-time employees inside New York State and outside all EZs in the base period						

5 Base period employment number inside New York State and outside all EZs *(do not round)* **5**

6 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)* 01-2005 to 12-2005	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs	20	25	24	26	

7 Test year employment number within the EZs in which you are certified *(see instructions)* **7**

Schedule C – Employment increase factor *(see instructions)*

8 Current tax year employment number within the EZs in which you are certified *(see instructions)* **8**

9 Test year employment number within the EZs in which you are certified *(from line 7)* **9**

10 Subtract line 9 from line 8..... **10**

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**

12 Divide line 10 by 100 *(round the result to the fourth decimal place)* **12**

13 Employment increase factor *(enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)* **13**

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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 10 ; benefit period factor *(from table below)*	**14**	
15	Employment increase factor *(from line 13)*	**15**	
16	Eligible real property taxes *(see instructions)*	**16**	65,000.00
17	Multiply line 14 by line 15 by line 16.....	**17**	.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**	10,250.00
19	Net recapture of QEZE credit 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 17)*	**20**	.00
21	QEZE credit for real property taxes limitation *(see instructions; do not enter **0**)*	**21**	.00
22	QEZE credit for real property taxes after limitation *(see instructions)*.....	**22**	.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**	.00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	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 QEZE credit for real property taxes	**D** Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

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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

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. ..... ☐

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Claim for QEZE Credit for Real Property Taxes

Section 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 8) 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.

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) *(submit 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 *(submit copies of all certificates of eligibility and EZ retention certificates)*. ..... _____

Tax year of the business tax benefit period *(see instructions)*. ..... _____

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	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

25 Current tax year employment number within all EZs *(do not round; see instructions)* ..... **25** _____

Base period employment no.	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 ..... _____

26 Base period employment number within all EZs *(do not round; see instructions)* ..... **26** _____

27 Does the amount on line 25 **exceed** line 26? *(see instructions)* ..... Yes ☐ No ☐

If the employment number within all EZs for the current tax year (line 25) **does not exceed** the employment number within all EZs in the base period (line 26), **stop;** you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation 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 in NYS					

28 Current tax year employment number in New York State *(do not round)* ..... **28** _____

(continued on page 6)

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Base period employment no.	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 in the base period.....

29 Base period employment number in New York State *(do not round)* **29**

30 Does the amount on line 28 **exceed** the amount on line 29? *(see instructions)* ..... Yes ☐ No ☐

If the employment number inside New York State for the current tax year (line 28) **does not exceed** the employment number in New York State for the base period (line 29), **stop;** you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified *(see instructions)* **31**

32 Base period employment number in the EZs in which you are certified *(see instructions)* **32**

33 Net new employment *(subtract line 32 from 31)* **33**

Schedule J – DZ employment increase factor

Net new employees (from line 33)	**DZ employment increase factor**
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
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 information

Enter name, social security number, employee's zone location, and wage and benefit information for all new employees included in the *Net new 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

Column 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

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Schedule L – Computation of credit for QEZEs certified in DZs *(see instructions)*

36	Eligible wages, health benefits, and retirement benefits from line 35	**36**	.00
37	25% (.25) factor	**37**	.25
38	DZ employment increase factor from line 34	**38**	
39	QEZE credit for real property taxes for QEZEs certified in DZs *(multiply line 36 by line 37 by line 38)*	**39**	.00

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZEs certified only in an IZ *(see instructions)*

40	Eligible wages, health benefits, and retirement benefits from line 35	**40**	.00
41	25% (.25) factor	**41**	.25
42	QEZE credit for real property taxes *(multiply line 40 by line 41)*	**42**	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 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 *(submit documentation)*	**46**	.00
47a	Enter the lesser of line 45 or line 46	**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 QEZE credit for real property taxes *(see instructions)*	**48**	.00
49	Net recapture of QEZE 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	QEZE credit for real property taxes after recapture *(subtract line 48 from line 47b)*	**50**	.00
51	Partners, shareholders, and beneficiaries, see instructions	**51**	.00
52	Total QEZE 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 QEZE credit for real property taxes	**D** Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

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Schedule P – 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

Schedule Q – Capital investment amount *(complete only Part 1 or Part 2; see instructions)*

Part 1 – Capital investment amount for QEZEs certified in DZs *(see instructions)*

A Address of property	B Name of zone *(if applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instructions)*	F 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 applicable)*	C Cost or other basis *(see instructions)*	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use *(see instr.)*	F Percent of column C *(see instructions)*	G 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 G amounts)*	**56** .00
57	Enter column G total from additional schedules submitted, if any	**57** .00
58	Total *(add lines 56 and 57; enter here and on line 44)*	**58** .00

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IT-602 Claim for EZ Capital Tax Credit 2015

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-604 Claim for QEZE Tax Reduction Credit 2015

CERTIFICATE OF ELIGIBILTY

Eligibility Date 4-1-2003

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-604 Claim for QEZE Tax Reduction Credit 2015

RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-606 Claim for QEZE Credit for Real Property Taxes 2015

CERTIFICATE OF ELIGIBILTY

Date of First Certification 3-20-2004

FOR NYS DTF TESTING PURPOSES ONLY

IT-606 Claim for QEZE Credit for Real Property Taxes 2015

EZ RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE