



Department of Taxation and Finance

Partnership MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1507

Forms Included: IT-204, IT-204-IP, IT-236, IT-607, IT-611, IT-611.1, IT-611.2(to be added in a later revision), IT-612, IT-636, IT-640

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

Return specific information: EIN 002xx1507* is a Limited Liability Partnership, calendar year filer. This entity began business 3/5/2004. 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. Some forms may require additional information to be included. See Publication 97 for additional information in regards to attaching forms and/or federal return 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: Gordon Howser, e-mail GordyHouse@NSLI.com, phone 518-867-5309, 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: None 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, Trade name of business, Address, State, ZIP code, Country, City, village, or post office, Employer identification number (EIN), NYS principal business activity, NAICS business code number, 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 NYTPRIN, Preparer's PTIN or SSN, Employer identification number, NYTPRIN 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		
Property percentage (see inst.)					
119 Real property owned	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	

204008150099





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**

118001150099



- 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"/> % <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	

118004150099





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**

118001150099



- 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"/> % <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	

118004150099





Department of Taxation and Finance

Credit for Taxicabs and Livery Service Vehicles Accessible to Persons with Disabilities

For costs incurred on or after January 1, 2011

IT-236

Tax Law – Article 22, Section 606(tt)

Fiscal-year filers enter tax period:

beginning ending

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

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions, Form IT-236-I, for assistance)

Part 1 – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

Schedule A – Purchase of new vehicle manufactured to be accessible to persons with disabilities for which there is no comparable make or model that does not include the equipment necessary to provide accessibility to persons with disabilities (use a separate line for each vehicle; submit additional sheets if necessary)

A Vehicle identification number (VIN) of new vehicle	B Total purchase price of new vehicle	C Enter 10,000
	.00	.00
	.00	.00
	.00	.00

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

Schedule B – Upgrade of motor vehicle (use a separate line for each vehicle; submit additional sheets if necessary)

A VIN of upgraded vehicle	B Date incremental costs incurred (mm-dd-yyyy)	C Incremental cost (see instructions)	D Enter the lesser of column C or 10,000
		.00	.00
		.00	.00
		.00	.00

3 Total of Schedule B, column D amounts from additional sheet(s), if any	3	.00
4 Total of all Schedule B, column D amounts (include any amount on line 3)	4	.00
5 Add lines 2 and 4	5	.00

Fiduciary: Include the line 5 amount on the *Total* line of Part 4, column C

All others: Enter the line 5 amount on line 10

Part 2 – Partnership, New York S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit for taxicabs and livery service vehicles accessible to persons with disabilities from that entity, complete the following information for each partnership, S corporation, estate, or trust. For *Type* enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust. You must also complete Parts 3 and 5, and, if applicable, Part 6.

Name	Type	Employer identification number

236001150094



Part 3 – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	6	Enter your share of the credit from your partnership	6	.00
S corporation shareholder	7	Enter your share of the credit from your S corporation	7	.00
Beneficiary	8	Enter your share of the credit from the estate(s) or trust(s)	8	.00
	9	Total (add lines 6, 7, and 8)	9	.00

Fiduciary: Include the line 9 amount on the *Total* line of Part 4, column C.
All others: Enter the line 9 amount on line 11.

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

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of credit
Total (fiduciaries, enter the amount from line 5 plus the amount from line 9)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of credit

Individual (including sole proprietor) and partnership	10	Enter the amount from line 5	10	.00
Partner, S corporation shareholder, and beneficiary	11	Enter the amount from line 9	11	.00
Fiduciary	12	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	12	.00
	13	Enter the carryover credit from last year’s Form IT-236	13	.00
	14	Total credit (add lines 10 through 13)	14	.00

Partnership: Enter the line 14 amount and code **236** on Form IT-204, line 147.
All others: Complete Part 6.

Part 6 – Application of credit and computation of carryover

15	Total credit (enter the amount from line 14)	15	.00
16	Enter tax due before credits (see instructions)	16	.00
17	Credits applied against the tax before this credit (see instructions)	17	.00
18	Net tax (subtract line 17 from line 16)	18	.00
19	Amount that you applied against this year’s tax (see instructions)	19	.00
20	Amount of credit available for carryover to next year (subtract line 19 from line 15)	20	.00





Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008
Tax Law – Sections 21 and 606(dd)

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

Other filers enter tax period:

beginning and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

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

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

If **Yes**, complete Form IT-611 to claim the brownfield redevelopment tax credit.

If **No**, and the site was accepted into the Brownfield Cleanup Program **on or after** June 23, 2008, do not complete this form; instead, use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008, and Prior to July 1, 2015*, or Form IT-611.2, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015*, to claim the credit.

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

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

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

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

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

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? **E** Yes No

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



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs (see instructions)	Date costs paid or incurred (mm-dd-yyyy; see instr.)	Costs
		.00
		.00
		.00

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

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

Part 2 – Tangible property credit component (see instructions)

A	B	C	D	E
Description of qualified tangible property (list each item separately; see instr.)	Principal use (see instructions)	Date placed in service (mm-dd-yyyy)	Life (years; see instr.)	Cost or other basis (see instructions)
				.00
				.00
				.00

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

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



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

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

17 Total of column C amounts from additional list(s), if any **17** .00

18 Add column C amounts (include any amount from line 17) **18** .00

19 Applicable percentage rate (from Applicable percentage table in the instructions) **19** %

20 On-site groundwater remediation credit component (multiply line 18 by line 19) **20** .00

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

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

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

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

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

Name	Type	Employer ID number

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

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

171003150099



Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.00

Schedule F – Recapture of credit (see instructions)

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

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

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

Recapture if COC is revoked

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

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

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

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

Individuals: Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **171** on Form IT-204, line 148.





Claim for Brownfield Redevelopment Tax Credit

IT-611.1

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008, and Prior to July 1, 2015

Tax Law – Sections 21 and 606(dd)

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

Other filers enter tax period:
beginning and ending

File a separate Form IT-611.1 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

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

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after** June 23, 2008, and prior to July 1, 2015? **A** Yes No

If **Yes**, complete Form IT-611.1 to claim the brownfield redevelopment tax credit. If **No**, and the site was accepted **prior to** June 23, 2008, do not complete this form; instead use Form IT-611, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008*, to claim the credit.

If **No**, and the site was accepted on or after July 1, 2015, do not complete this form; instead use Form IT-611.2, *Claim for Brownfield Redevelopment Tax Credit, For Qualified Sites Accepted into the Brownfield Cleanup Program on or After July 1, 2015*, to claim the credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611.1-I, for assistance)

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

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

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

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

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)?..... **E** Yes No

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

G Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. **Submit** supporting documentation..... **G**

H Will the qualified site be used primarily for manufacturing activities? **H** Yes No

I Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? **I** Yes No



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	C Costs
		.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage (see instructions)	3	%
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

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

Part 2 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	C Costs
		.00
		.00
		.00

9 Total of column C amounts from additional list(s), if any	9	.00
10 Add column C amounts (include any amount from line 9)	10	.00
11 Applicable percentage (see instructions)	11	%
12 On-site groundwater remediation credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	15	.00
	16	Total on-site groundwater remediation credit component (add lines 12 through 15; see instructions)	16	.00



Part 3 – Tangible property credit component

A Description of qualified tangible property <i>(list each item separately; see instructions)</i>	B Principal use <i>(see instructions)</i>	C Date placed in service <i>(mm-dd-yyyy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis <i>(see instructions)</i>
				.00
				.00
				.00

17 Total of column E amounts from additional list(s), if any **17** .00
18 Add column E amounts *(include any amount from line 17)* **18** .00

19 Applicable percentage *(see instructions)* **19** %

20a Tentative tangible property credit component *(see instructions)* **20a** .00
20b Tangible property component limitation for the qualified site *(see instructions)* **20b** .00
20c Tangible property component for use in the current tax year for the qualified site *(see instructions)* .. **20c** .00
20d Tangible property credit component *(see instructions)* **20d** .00

Partner	21	Enter your share of the tangible property credit component from your partnership(s)	21	.00
S corporation shareholder	22	Enter your share of the tangible property credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the tangible property credit component from the estate(s) or trust(s)	23	.00
	24	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i> ..	24	.00

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

Fiduciaries: Complete Schedule D.
Individuals: Enter the line 25 amount on line 26.

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

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

Name	Type	Employer ID number

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

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

170003150099



Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ...	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ...	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ...	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

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

Recapture if COC is revoked

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

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

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

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

Individuals: Enter the line 40 amount and code **170** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **170** on Form IT-204, line 148.





Department of Taxation and Finance

Claim for Remediated Brownfield Credit for Real Property Taxes

IT-612

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015

Tax Law – Sections 22 and 606(ee)

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

Other filers enter tax period:

beginning and ending

File a separate Form IT-612 for each *Certificate of Completion* (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

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

Schedule A – Brownfield site identifying information (see instructions, Form IT-612-I, for assistance)

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

B Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. **Submit a copy of the COC.**

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

C If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. **Submit a copy** of the sale or transfer documentation with this form **C**

D Is the qualified site for which the COC was issued by the DEC located **entirely** within an environmental zone (EN-Zone)? **D** Yes No

E Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area **E**

Schedule B – Computation of average number of full-time employees employed by a developer and any lessees at the qualified site

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees					

1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions) **1**

Employment number factor table

Average number of full-time employees shown on line 1	Factor
At least 25, but less than 50.....	.25
At least 50, but less than 75.....	.50
At least 75, but less than 100.....	.75
At least 100.....	1.00

Schedule C – Individuals (including sole proprietors), partnerships, and fiduciaries

2 Employment number factor (see instructions)	2	
3 Eligible real property taxes (see instructions).....	3	.00
4 Enter .25 (if the qualified site is located entirely within an EN-Zone, enter 1.00).....	4	
5 Remediated brownfield credit for real property taxes (multiply line 2 x line 3 x line 4)	5	.00
6 Recapture of remediated brownfield credit for real property taxes (see instructions)	6	.00
7 Net recapture of remediated brownfield credit for real property taxes (see instructions)	7	.00
8 Remediated brownfield credit for real property taxes after recapture (subtract line 6 from line 5; continue with line 9).....	8	.00
9 Credit limitation. Multiply line 1 by \$10,000 and enter the result	9	.00
10 Remediated brownfield credit for real property taxes claimed (enter the lesser of line 8 or line 9) ...	10	.00

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule F, column C.

172001150094



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

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

Name	Type	Employer ID number

Schedule E – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	11	Enter your share of the credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of the credit from your S corporation	12	.00
Beneficiary	13	Enter your share of the credit from the estate or trust	13	.00
	14	Total (add lines 11, 12, and 13)	14	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule F, column C.

All others: Enter the line 14 amount on line 16.

Schedule F – Beneficiary’s and fiduciary’s share of credit and recapture of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of remediated brownfield credit for real property taxes	D Share of recapture of credit
Total (for column C, enter the line 10 amount plus the line 14 amount)		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule G – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule F, column C, <i>Fiduciary</i> line ..	17	.00
	18	Total credit (see instructions)	18	.00

Schedule H – Summary of recapture credit (see instructions)

19	Individual’s and partnership’s recapture of credit (see instructions)	19	.00
20	Beneficiary’s share of recapture of credit (see instructions)	20	.00
21	Partner’s share of recapture of credit (see instructions)	21	.00
22	S corporation shareholder’s share of recapture of credit (see instructions)	22	.00
23	Fiduciaries: enter your share of amount from Schedule F, column D, <i>Fiduciary</i> line	23	.00
24	Total (see instructions)	24	.00

Individuals: Enter the line 24 amount and code **172** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 24 amount on Form IT-205, line 12.

Partnerships: Enter the line 24 amount and code **172** on Form IT-204, line 148.





Beer Production Credit

Tax Law – Article 1, Section 37, Article 22, Section 606(uu)

All filers must enter tax period:

beginning ending

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

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

Schedule A – Eligibility – Individual (including sole proprietor), partnership, and fiduciary

A Are you registered as a distributor under Tax Law Article 18 (Taxes on Alcoholic Beverages)? Yes No

B For the tax year, did you produce 60 million gallons of beer or less in New York State? Yes No

If you answered *No* to question A or B, **stop**. You do not qualify for this credit for this tax year.

Schedule B – Individual (including sole proprietor), partnership, and fiduciary (see instructions)

Enter the employer identification number (EIN) of the registered distributor.....

Part 1 – Credit for the first 500,000 gallons produced in New York State (submit additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
1 Total of column B amounts from additional Form(s) IT-636, if any	1
2 Add column B amounts (include any amount from line 1)	2
3 Enter the lesser of line 2 or 500,000	3
4 Total credit for first 500,000 gallons produced in New York State (multiply line 3 by .14; see instr.) ...	4 .00

Part 2 – Credit for gallons produced in New York State in excess of 500,000 (submit additional sheets if necessary)

A Beer production facility's physical address	B Total gallons of beer produced in NYS in this tax year
5 Total of column B amounts from additional Form(s) IT-636, if any	5
6 Add column B amounts (include any amount from line 5)	6
7 Subtract 500,000 from line 6	7
8 Enter the lesser of line 7 or 15,000,000 (see instructions)	8
9 Total credit for gallons produced in New York State in excess of 500,000 (multiply line 8 by .045)	9 .00
10 Add lines 4 and 9	10 .00

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the *Total* line of Schedule E, column C.



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

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

Name of entity	Type	Employer identification number

Schedule D – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	11	Enter your share of credit from your partnership	11	.00
S corporation shareholder	12	Enter your share of credit from your S corporation	12	.00
Beneficiary	13	Enter your share of credit from the estate or trust	13	.00
	14	Total (add lines 11, 12, and 13)	14	.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule E, column C.

All others: Enter the line 14 amount on line 16.

Schedule E – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
Total (fiduciaries, enter the amount from line 10 plus the amount from line 14)		.00
		.00
		.00
Fiduciary		.00

Schedule F – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule E, column C, <i>Fiduciary</i> line..	17	.00
	18	Total credit (add lines 15, 16, and 17)	18	.00



Schedule C – Beneficiary’s and fiduciary’s share of credit (see instructions)

4 Total (fiduciaries: add line 1 and line 3)	4		00
---	----------	--	----

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	
			00
			00
			00
			00

5 Share of credit allocated to beneficiaries (add column C amounts)	5		00
6 Fiduciary’s share of credit (subtract line 5 from line 4; enter the result here and on line 9)	6		00

Schedule D – Computation of credit (see instructions)

Individual and partnership	7	Enter the amount from line 1	7		00
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 3	8		00
Fiduciary	9	Enter the amount from line 6	9		00
	10	Total credit (add lines 7, 8, and 9; see instructions)	10		00



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

IT-611 Brownfield Cleanup Program

CERTIFICATE OF COMPLETION

Issue Date 11-15-2015

Malta Rocket Site II

FOR NYS DTF TESTING PURPOSES ONLY

IT-611.1 Brownfield Cleanup Program

CERTIFICATE OF COMPLETION

Issue Date 8-5-2015

1507 RANGE SITE

FOR NYS DTF TESTING PURPOSES ONLY