



Department of Taxation and Finance

Partnership MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1509

Forms Included: IT-204, IT-204-IP, IT-642, IT-643, IT-644, IT-645, IT-646

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

Return specific information: EIN 002xx1509* is a regular partnership, calendar year filer. This entity began business 2/3/2014. The partnership remits sales tax and withholding tax to NYS under ID TF2321541. Note the preparer is a Public Accountant.

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: Igor Larionov, e-mail igorwinger@scenicscenarios.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: 12/1/2015 IT-643 added end dates for Part 1 and Part 2, Column C, *Employment period*.



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 NYTPRN, Preparer's PTIN or SSN, Employer identification number, NYTPRN excl. code, E-mail:

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

204001150099



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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold	4	
5	Gross profit (subtract line 4 from line 3)	5	
6	Ordinary income (loss) from other partnerships, estates, and trusts (submit statement)	6	
7	Net farm profit (loss) (submit federal Form 1040, Schedule F)	7	
8	Net gain (loss) from federal Form 4797, Part II, line 17 (submit federal Form 4797)	8	
9	Other income (loss) (submit statement)	9	
10	Total income (loss) (combine lines 5 through 9)	10	

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11	
12	Guaranteed payments to partners	12	
13	Repairs and maintenance	13	
14	Bad debts	14	
15	Rent	15	
16	Taxes and licenses	16	
17	Interest	17	
18	Depreciation (if required, submit federal Form 4562)	18	
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19	
20	Subtract line 19 from line 18	20	
21	Depletion (do not deduct oil and gas depletion)	21	
22	Retirement plans, etc	22	
23	Employee benefit programs	23	
24	Other deductions (submit statement)	24	
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25	
26	Ordinary business income (loss) (subtract line 25 from line 10)	26	

Section 3 – Cost of goods sold (from federal Form 1125-A; see instructions)

27	Inventory at beginning of year	27	
28	Purchases	28	
29	Cost of labor	29	
30	Additional IRC section 263A costs (submit statement)	30	
31	Other costs (submit statement)	31	
32	Total (add lines 27 through 31)	32	
33	Inventory at end of year	33	
34	Cost of goods sold (subtract line 33 from line 32)	34	

35 Methods used for valuing closing inventory (mark an X in applicable boxes)
 Cost Lower of cost or market
 Other (specify method used and explain) _____

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

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

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership?Yes No

39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory?Yes No
 If Yes, explain _____



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

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40	Cash	40			
41	Trade notes and accounts receivable	41			
42	Less allowances for bad debts	42			
43	Inventories	43			
44	U.S. government obligations	44			
45	Tax-exempt securities	45			
46	Other current assets (submit statement)	46			
47a	Loans to partners (or persons related to partners)	47a			
47b	Mortgage and real estate loans	47b			
48	Other investments (submit statement)	48			
49	Buildings and other depreciable assets	49			
50	Less accumulated depreciation	50			
51	Depletable assets	51			
52	Less accumulated depletion	52			
53	Land (net any amortization)	53			
54	Intangible assets (amortizable only)	54			
55	Less accumulated amortization	55			
56	Other assets (submit statement)	56			
57	Total assets	57			

Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58	Accounts payable	58			
59	Mortgages, notes, bonds payable in less than one year	59			
60	Other current liabilities (submit statement)	60			
61	All nonrecourse loans	61			
62a	Loans from partners (or persons related to partners)	62a			
62b	Mortgages, notes, bonds payable in one year or more	62b			
63	Other liabilities (submit statement)	63			
64	Partners' capital accounts	64			
65	Total liabilities and capital	65			



Section 5 – Reconciliation of income (loss) per books with income (loss) per return (From federal Form 1065, Schedule M-1; see instructions. If Schedule M-3 was filed, mark an X in the box ; file Schedule M-3 and any related documents with Form IT-204; skip Section 5 and continue with Section 6.)

66 Net income (loss) per books	66	
67 Income included on return not recorded on books this year, from Schedule M-1, line 2	67	
Identify:		
68 Guaranteed payments (other than health insurance)	68	
69 Expenses recorded on books this year not included on return, from Schedule M-1, line 4	69	
Identify:		
70 Add lines 66 through 69	70	
71 Income recorded on books this year not included on return, from Schedule M-1, line 6	71	
Identify:		
72 Deductions included on return not charged against book income this year, from Schedule M-1, line 7	72	
Identify:		
73 Add lines 71 and 72	73	
74 Income (loss) (subtract line 73 from line 70)	74	

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

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



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

Partners’ distributive share items

86 Ordinary business income (loss)	86	
87 Net rental real estate income (loss) (submit federal Form 8825)	87	
88a Other gross rental income (loss)	88a	
88b Expenses from other rental activities	88b	
89 Other net rental income (loss) (subtract line 88b from line 88a)	89	
90 Guaranteed payments	90	
91 Interest income	91	
92 Ordinary dividends	92	
93 Royalties	93	
94 Net short-term capital gain (loss) (submit federal Schedule D)	94	
95 Net long-term capital gain (loss) (submit federal Schedule D)	95	
96 Net section 1231 gain (loss) (submit federal Form 4797)	96	
97 Other income (loss) (see instructions)	97	
Identify:		
98 Section 179 deduction (submit federal Form 4562)	98	
99 Other deductions (see instructions)	99	
Identify:		
100 This line intentionally left blank	100	
101 Net earnings (loss) from self-employment	101	
102 Tax-exempt income and nondeductible expenses (see instructions)	102	
103 Distributions – cash and marketable securities	103	
104 Distributions – other property	104	
105 Other items not included above that are required to be reported separately to partners (see instr.)	105	
Identify:		

Analysis of net income (loss)

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

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.tax.ny.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204)	Partnership's EIN
--	-------------------

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage..... **C** %

Partner's information (see instructions)

Partner's name			Partner's identifying number
Partner's address			
City	State	ZIP code	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

H Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit H1	%	%
2) Loss..... H2	%	%
3) Capital H3	%	%

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

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

J Partner's capital account analysis

1) Beginning capital account J1	<input type="text"/>
2) Capital contributed during the year – cash J2	<input type="text"/>
3) Capital contributed during the year – property J3	<input type="text"/>
4) Current year increase (decrease) J4	<input type="text"/>
5) Withdrawals and distributions – cash..... J5	<input type="text"/>
6) Withdrawals and distributions – property J6	<input type="text"/>
7) Ending capital account..... J7	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (submit explanation)

K Resident status (mark an **X** in all boxes that apply; see instructions)

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

L If the partner was included in a group return, enter the special NYS identification number, if known..... **L**

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- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658-NYS)

	Date	Amount
1) First installment	N1	
2) Second installment.....	N2	
3) Third installment	N3	
4) Fourth installment.....	N4	
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)		N

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

	Date	Amount
1) First installment	O1	
2) Second installment.....	O2	
3) Third installment	O3	
4) Fourth installment.....	O4	
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)		O

Partner's share of income, deductions, etc.

A – Partner's distributive share items	B – Federal K-1 amount	C – New York State amount
1 Ordinary business income (loss).....	1	1
2 Net rental real estate income (loss)	2	2
3 Other net rental income (loss).....	3	3
4 Guaranteed payments.....	4	4
5 Interest income.....	5	5
6 Ordinary dividends	6	6
7 Royalties	7	7
8 Net short-term capital gain (loss)	8	8
9 Net long-term capital gain (loss)	9	9
10 Net section 1231 gain (loss)	10	10
11 Other income (loss) <i>Identify:</i>	11	11
12 Section 179 deduction	12	12
13 Other deductions <i>Identify:</i>	13	13
14 This line intentionally left blank	14	14
15 Net earnings (loss) from self-employment	15	15
16 Tax-exempt income and nondeductible expenses	16	16
17 Distributions – cash and marketable securities.....	17	17
18 Distributions – other property	18	18
19 Other items not included above that are required to be reported separately to partners	19	19
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A – Total amount	B – New York State allocated amount
20a EA –		
20b EA –		
20c EA –		
20d EA –		
20e EA –		
20f EA –		
21 Total addition modifications (total of column A, lines 20a through 20f).....		21



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
22a	ES –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

23 Total subtraction modifications (total of column A, lines 22a through 22f) **23**

24 Additions to federal itemized deductions

	Letter	Amount
24a		
24b		
24c		
24d		
24e		
24f		

25 Total additions to federal itemized deductions (add lines 24a through 24f) **25**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a		
26b		
26c		
26d		
26e		
26f		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27**

28 This line intentionally left blank **28**

Partner's other information

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

Partner's credit information

Part 1 – Flow-through credit bases and information

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

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



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	This line intentionally left blank	33	
34	Recapture of credit for investments in certified EZ businesses	34	
35	Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit (Form IT-604)

36	QEZE employment increase factor	36	
37	QEZE zone allocation factor	37	
38	QEZE benefit period factor.....	38	

Excelsior jobs program tax credit (Form IT-607)

39	Excelsior jobs tax credit component.....	39	
40	Excelsior investment tax credit component	40	
41	Excelsior research and development tax credit component.....	41	
42	Excelsior real property tax credit component	42	

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property.....	43	
44	Acres of qualified conservation property.....	44	
45	Eligible school district property taxes paid	45	
46	Acres of qualified agricultural property converted to nonqualified use.....	46	

Other flow-through credit bases and information

Credit bases

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

Credit information

Code	Information	Code	Information
47g		47j	
47h		47k	
47i		47l	

Part 2 – Flow-through credits, addbacks, and recaptures

48	Long-term care insurance credit (Form IT-249)	48	
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)...	49	
50	Research and development – investment credit (Form IT-212)	50	
51	Other flow-through credits		

Code	Amount	Code	Amount
51a		51e	
51b		51f	
51c		51g	
51d		51h	

52 Addbacks of credits and recaptures

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

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

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

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.tax.ny.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204)	Partnership's EIN
--	-------------------

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage..... **C** %

Partner's information (see instructions)

Partner's name			Partner's identifying number
Partner's address			
City	State	ZIP code	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

		Beginning	Ending
H Partner's share of profit, loss, and capital			
1) Profit H1	%	<input type="text"/>	<input type="text"/>
2) Loss..... H2	%	<input type="text"/>	<input type="text"/>
3) Capital H3	%	<input type="text"/>	<input type="text"/>

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

J Partner's capital account analysis		
1) Beginning capital account J1		<input type="text"/>
2) Capital contributed during the year – cash J2		<input type="text"/>
3) Capital contributed during the year – property J3		<input type="text"/>
4) Current year increase (decrease) J4		<input type="text"/>
5) Withdrawals and distributions – cash..... J5		<input type="text"/>
6) Withdrawals and distributions – property J6		<input type="text"/>
7) Ending capital account..... J7		<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)		

Tax basis GAAP Book Other (submit explanation)

K Resident status (mark an **X** in all boxes that apply; see instructions)

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

L If the partner was included in a group return, enter the special NYS identification number, if known..... **L**

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- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658-NYS)

	Date	Amount
1) First installment	N1	
2) Second installment.....	N2	
3) Third installment	N3	
4) Fourth installment.....	N4	
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)		N

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

	Date	Amount
1) First installment	O1	
2) Second installment.....	O2	
3) Third installment	O3	
4) Fourth installment.....	O4	
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)		O

Partner's share of income, deductions, etc.

A – Partner's distributive share items	B – Federal K-1 amount	C – New York State amount
1 Ordinary business income (loss).....	1	1
2 Net rental real estate income (loss)	2	2
3 Other net rental income (loss).....	3	3
4 Guaranteed payments.....	4	4
5 Interest income.....	5	5
6 Ordinary dividends	6	6
7 Royalties	7	7
8 Net short-term capital gain (loss)	8	8
9 Net long-term capital gain (loss)	9	9
10 Net section 1231 gain (loss)	10	10
11 Other income (loss) <i>Identify:</i>	11	11
12 Section 179 deduction	12	12
13 Other deductions <i>Identify:</i>	13	13
14 This line intentionally left blank	14	14
15 Net earnings (loss) from self-employment	15	15
16 Tax-exempt income and nondeductible expenses	16	16
17 Distributions – cash and marketable securities.....	17	17
18 Distributions – other property	18	18
19 Other items not included above that are required to be reported separately to partners	19	19
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A – Total amount	B – New York State allocated amount
20a EA –		
20b EA –		
20c EA –		
20d EA –		
20e EA –		
20f EA –		
21 Total addition modifications (total of column A, lines 20a through 20f).....		21

Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
22a	ES –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

23 Total subtraction modifications (total of column A, lines 22a through 22f) **23**

24 Additions to federal itemized deductions

	Letter	Amount
24a		
24b		
24c		
24d		
24e		
24f		

25 Total additions to federal itemized deductions (add lines 24a through 24f) **25**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a		
26b		
26c		
26d		
26e		
26f		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27**

28 This line intentionally left blank **28**

Partner's other information

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

Partner's credit information

Part 1 – Flow-through credit bases and information

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

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



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	This line intentionally left blank	33	
34	Recapture of credit for investments in certified EZ businesses	34	
35	Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit (Form IT-604)

36	QEZE employment increase factor	36	
37	QEZE zone allocation factor	37	
38	QEZE benefit period factor.....	38	

Excelsior jobs program tax credit (Form IT-607)

39	Excelsior jobs tax credit component.....	39	
40	Excelsior investment tax credit component	40	
41	Excelsior research and development tax credit component.....	41	
42	Excelsior real property tax credit component	42	

Farmers' school tax credit (Form IT-217)

43	Acres of qualified agricultural property.....	43	
44	Acres of qualified conservation property.....	44	
45	Eligible school district property taxes paid	45	
46	Acres of qualified agricultural property converted to nonqualified use.....	46	

Other flow-through credit bases and information

Credit bases

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

Credit information

Code	Information	Code	Information
47g		47j	
47h		47k	
47i		47l	

Part 2 – Flow-through credits, addbacks, and recaptures

48	Long-term care insurance credit (Form IT-249)	48	
49	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)...	49	
50	Research and development – investment credit (Form IT-212)	50	
51	Other flow-through credits		

Code	Amount	Code	Amount
51a		51e	
51b		51f	
51c		51g	
51d		51h	

52 Addbacks of credits and recaptures

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

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

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

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Department of Taxation and Finance

Empire State Musical and Theatrical Production Credit

Tax Law – Sections 24-a and 606(u)

IT-642

Fiscal-year filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of your certificate of tax credit.

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

A Credit allocation year (from your certificate of tax credit) **A**

B Credit allocation year (from the partnership's certificate of tax credit) **B**

Schedule A – Individual (including sole proprietor), partnership, and estate or trust

1 Empire State musical and theatrical production tax credit (see instructions) **1**

Fiduciaries: Include the line 1 amount on line 4.

All others: Enter the line 1 amount on line 8.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit (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 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 (use additional Form(s) IT-642 if necessary).

A Name of entity	B Type	C Employer identification number	D Share of credit
 			 00
 			 00
 			 00

2 Total column D amounts from additional Form(s) IT-642, if any (see instructions) **2**

3 Total credit (add column D amounts, including any amount from line 2) **3**

Fiduciaries: Include the line 3 amount on line 4.

All others: Enter the line 3 amount on line 9.

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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 Total column C amounts from additional Form(s) IT-642, if any **5** 00

6 Share of credit allocated to beneficiaries (add column C amounts, including any amount from line 5) **6** 00

7 Fiduciary’s share of credit (subtract line 6 from line 4; enter here and on line 10) **7** 00

Schedule D – Computation of credit

Individuals and partnerships	8	Enter the amount from line 1	8	<input type="text"/>	<input type="text"/>	00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 3.....	9	<input type="text"/>	<input type="text"/>	00
Fiduciaries	10	Enter the amount from line 7.....	10	<input type="text"/>	<input type="text"/>	00
	11	Total credit (add lines 8, 9, and 10; see instructions)	11	<input type="text"/>	<input type="text"/>	00





Department of Taxation and Finance
Hire a Veteran Credit
 Tax Law – Article 22, Section 606(a-2)

IT-643

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

A Business's employer identification number (EIN) **A**

B Enter the total number of employees claimed for this credit **B**

C If you have the **required** Form DTF-75 for each veteran for whom you are claiming this credit, mark an **X** in the box (see *Employee affidavit* in instructions). **C**

Part 1 – Computation of credit for qualified veterans

A Veteran's name			B Social security number of qualified veteran	C Employment period <i>(see instructions)</i>	D Wages paid <i>(see instructions)</i>	E Multiply column D by 10% (.10)	F Enter lesser of column E or \$5,000
First name	MI	Last name					

1 Total column F amounts from additional Form(s) IT-643, if any	1	00
2 Total of column F amounts (including any amount from line 1)	2	00

Part 2 – Computation of credit for qualified disabled veterans

A Veteran's name			B Social security number of qualified disabled veteran	C Employment period <i>(see instructions)</i>	D Wages paid <i>(see instructions)</i>	E Multiply column D by 15% (.15)	F Enter lesser of column E or \$15,000
First name	MI	Last name					

3 Total column F amounts from additional Form(s) IT-643, if any	3	00
4 Total of column F amounts (including any amount from line 3)	4	00
5 Total credit (add lines 2 and 4)	5	00

Individuals and partnerships: Enter the line 5 amount on line 12.
Fiduciaries: Include the line 5 amount on line 8.

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Schedule B – Partner’s, shareholder’s, or beneficiary’s share of credit (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 from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of credit
			00
			00
			00

6 Total column D amounts from additional Form(s) IT-643, if any **6** 00

7 Total of column D amounts (including any amount from line 6) **7** 00

Fiduciaries: Include the line 7 amount on line 8.
All others: Enter the line 7 amount on line 13.

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

8 Total (fiduciaries: add line 5 and line 7) **8** 00

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

9 Total column C amounts from additional Form(s) IT-643, if any **9** 00

10 Share of credit allocated to beneficiaries (add column C amounts, including any amount from line 9) **10** 00

11 Fiduciary’s share (subtract line 10 from line 8; enter here and on line 14) **11** 00



Schedule D – Computation of credit

Individual and partnerships	12	Enter the amount from line 5	12		00
Partner, S corporation shareholders, beneficiaries	13	Enter the amount from line 7	13		00
Fiduciaries	14	Enter the amount from line 11	14		00
	15	Total credit (add lines 12 through 14)	15		00

Partnerships: Enter the line 15 amount and code **643** on Form IT-204, line 147.

All others: Complete Schedule E.

Schedule E – Application of credit and computation of carryover

16	Tax due before credits (see instructions).....	16		00
17	Tax credits claimed before this credit (see instructions).....	17		00
18	Subtract line 17 from line 16	18		00
19	Credit used for the current tax year (enter the amount from line 15 or line 18, whichever is less; see instr.).....	19		00
20	Amount of credit available for carryover to next year (subtract line 19 from line 15)	20		00





Workers with Disabilities Tax Credit

Tax Law – Article 22, Section 606(zz)

IT-644

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

All other filers enter tax period:

Beginning (mmddyyyy)	Ending (mmddyyyy)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205. You must also submit a copy of the final *Certificate of Eligibility* issued by the New York State (NYS) Department of Labor.

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

A Enter the name of the business certified by the NYS Department of Labor to participate in the Workers with Disabilities Tax Credit Program A

B Enter the certified business's EIN B

C Enter the total number of qualified full-time employees claimed for this credit C

D Enter the total number of qualified part-time employees claimed for this credit D

Schedule A – Individual (including sole proprietor), partnership, and estate or trust (see instructions)

Part 1 – Credit for qualified full-time employees (see instructions)

A Qualified employee's social security number	B Qualified employee's hire date (mmddyyyy)	C Qualified employee's termination date (mmddyyyy)	D Qualified wages paid (see instructions)	E Multiply column D by 15% (.15)	F Enter lesser of column E or 5,000

1 Total of column F amounts from additional Form(s) IT-644, if any	1		00
2 Add column F amounts (include any amount on line 1)	2		00



Schedule A – Individual (including sole proprietor), partnership, and estate or trust (see instructions) (cont'd)

Part 2 – Credit for qualified part-time employees (see instructions)

A Qualified employee's social security number	B Qualified employee's hire date (mmdyyy)	C Qualified employee's termination date (mmdyyy)	D Qualified wages paid (see instructions)	E Multiply column D by 10% (.10)	F Enter lesser of column E or 2,500
			00	00	00
			00	00	00
			00	00	00
			00	00	00
			00	00	00

3 Total of column F amounts from additional Form(s) IT-644, if any	3	00
4 Add column F amounts (include any amount on line 3)	4	00
5 Total credit (add lines 2 and 4)	5	00

Individuals and partnerships: Enter the line 5 amount on line 12.

Fiduciaries: Include the line 5 amount on line 8.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit (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 from that entity, complete the following information for each partnership, New York S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

A Name of entity	B Type	C Employer identification number	D Share of credit
			00
			00
			00

6 Total of column D amounts from additional Form(s) IT-644, if any	6	00
7 Add total column D amounts (include any amount on line 6)	7	00

Fiduciaries: Include the line 7 amount on line 8.

All others: Enter the line 7 amount on line 13.



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

8 Total (fiduciaries: add line 5 and line 7)	8		00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		00
		00
		00
		00

9 Total of column C amounts from additional Form(s) IT-644, if any	9		00
10 Share of credit allocated to beneficiaries (add column C amounts; include any amount on line 9)	10		00
11 Fiduciary’s share (subtract line 10 from line 9; see instructions)	11		00

Schedule D – Computation of credit

Individuals and partnerships	12	Enter the amount from line 5	12	00
Partners, S corporation shareholders, beneficiaries	13	Enter the amount from line 7	13	00
Fiduciaries	14	Enter the amount from line 11	14	00
	15	Enter the carryover credit from last year’s Form IT-644 (leave blank, not applicable for this tax year)	15	
	16	Total credit (add lines 12 through 15)	16	00

Partnerships: Enter the line 16 amount and code **644** on Form IT-204, line 147.

All others: Complete Schedule E.

Schedule E – Application of credit and computation of carryover

17 Tax due before credits (see instructions)	17		00
18 Tax credits claimed before this credit (see instructions)	18		00
19 Subtract line 18 from line 17	19		00
20 Credit used for the current tax year (enter the amount from line 16 or line 19, whichever is less; see instr.)	20		00
21 Amount of credit available for carryover to next year (subtract line 20 from line 16)	21		00





Recapture of START-UP NY Tax Benefits

IT-645

Tax Law – Sections 39 and 39-a

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

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business (see instructions) **A**

B Employer identification number (EIN) of certified START-UP NY business **B**

Complete either Schedule A or Schedule B (see instructions)

Schedule A – Proportional recovery of tax benefits (see instructions)

1 Beginning and ending dates of the year subject to proportional recovery 1	Beginning (mmddyyyy)	Ending (mmddyyyy)
	<input style="width:100%" type="text"/>	<input style="width:100%" type="text"/>
2 Year of START-UP NY business tax benefit period (1 through 10)	2	<input style="width:20px" type="text"/>

Proportional recovery percentage

3 Benchmark net new jobs	3	<input style="width:95%" type="text"/>
4 Net new jobs actually created	4	<input style="width:95%" type="text"/>
5 Subtract line 4 from line 3	5	<input style="width:95%" type="text"/>
6 Proportional recovery percentage (divide line 5 by line 3)	6	<input style="width:95%" type="text"/> %

START-UP NY tax elimination credit (see instructions)

7 Credit claimed	7	<input style="width:95%" type="text"/> 00
8 Proportional recovery percentage from line 6	8	<input style="width:95%" type="text"/> %
9 Recapture of credit (multiply line 7 by line 8)	9	<input style="width:95%" type="text"/> 00

START-UP NY telecommunication service excise tax credit (see instructions)

10 Credit claimed	10	<input style="width:95%" type="text"/> 00
11 Proportional recovery percentage from line 6	11	<input style="width:95%" type="text"/> %
12 Recapture of credit (multiply line 10 by line 11)	12	<input style="width:95%" type="text"/> 00



Schedule A – Proportional recovery of tax benefits *(continued)*

Metropolitan Commuter Transportation Mobility Tax (MCTMT) *(see instructions)*

13 MCTMT for payroll expenses previously excluded	13		00
14 Proportional recovery percentage from line 6	14		%
15 Recapture of MCTMT <i>(multiply line 13 by line 14)</i>		15	00

Sales and use tax *(see instructions)*

16 Credit claimed	16		00
17 Proportional recovery percentage from line 6	17		%
18 Recapture of credit <i>(multiply line 16 by line 17)</i>		18	00

Real estate transfer tax *(see instructions)*

19 Transfer tax exempted	19		00
20 Proportional recovery percentage from line 6	20		%
21 Recapture of transfer tax <i>(multiply line 19 by line 20)</i>		21	00

22 Total <i>(add lines 9, 12, 15, 18, and 21)</i>		22	00
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Fiduciary: Enter the amount from line 22 on line 32.
All others: Enter the amount from line 22 on line 35.

Schedule B – Recapture of tax benefits due to fraud *(see instructions)*

23 START-UP NY tax elimination credit	23		00
24 START-UP NY telecommunication service excise tax credit	24		00
25 Metropolitan Commuter Transportation Mobility Tax (MCTMT)	25		00
26 Sales and use tax	26		00
27 Real estate transfer tax	27		00
28 Wage exclusion claimed by employees	28		00
29 Total recapture due to fraud <i>(add lines 23 through 28)</i>	29		00

Fiduciary: Enter the amount from line 29 on line 32.
All others: Enter the amount from line 29 on line 35.

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

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (use additional Form(s) IT-645 if necessary).

A Name of entity	B Type	C Employer identification number	D Certificate number	E Share of recapture
				00
				00
				00
				00

30 Total column E amounts from additional Form(s) IT-645	30	00
31 Total credits (add column E amounts, including any amount from line 30)	31	00

Fiduciary: Include the line 31 amount on line 32.
All others: Enter the line 31 amount on line 36.

Schedule D – Beneficiary’s and fiduciary’s share of recapture

32 Total (fiduciaries: enter the amount from line 22 or line 29 plus the amount from line 31)	32	00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of recapture
		00
		00
		00
		00

33 Share of credit allocated to beneficiaries (add column C amounts)	33	00
34 Fiduciary’s share of recapture (subtract line 33 from line 32; enter here and on line 37)	34	00

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Schedule E – Computation of recapture

Individual and partnership	35	Enter the amount from line 22 or line 29	35		00
Partner, S corporation shareholder, beneficiary	36	Enter the amount from line 31	36		00
Fiduciary	37	Enter the amount from line 34	37		00
	38	Total recapture (add lines 35, 36, and 37; see instructions)	38		00

Individuals: Enter the line 38 amount and code **645** on Form IT-201-ATT, line 20 or Form IT-203-ATT, line 19.

Partnerships: Enter the line 38 amount and code **645** on Form IT-204, line 148.

Fiduciaries: Include the line 38 amount on Form IT-205, line 12.



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 Total column C amounts from additional Form(s) IT-646, if any **5** 00

6 Share of credit allocated to beneficiaries (add column C amounts, including any amount from line 5) **6** 00

7 Fiduciary’s share of credit (subtract line 6 from line 4; enter the result here and on line 10) **7** 00

Schedule D – Computation of credit

Individuals and partnerships	8	Enter the amount from line 1	8	00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from line 3	9	00
Fiduciaries	10	Enter the amount from line 7	10	00
	11	Total credit (add lines 8, 9, and 10; see instructions)	11	00



IT-644 Workers with Disabilities Tax Credit 2015

NEW YORK STATE DEPARTMENT OF LABOR

CERTIFICATE OF ELIGIBILITY

NYS DOL

Workers with Disabilities Tax Credit

MAXIMUM CREDIT FOR TAX YEAR 2015 IS \$12,500

For Testing Purposes Only

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE